

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION**

In re:)	Chapter 11
)	
CIRCUIT CITY STORES, INC., et al.,)	Case Nos. 08-35653 (KRH)
)	
)	Jointly Administered
)	
Debtors.)	
)	

**SECOND INTERIM FEE APPLICATION OF FTI CONSULTING, INC.
FOR COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF
EXPENSES AS FINANCIAL ADVISORS TO THE DEBTORS INCURRED FOR THE
PERIOD FROM FEBRUARY 1, 2009 THROUGH AND INCLUDING APRIL 30, 2009**

Name of Applicant: FTI Consulting, Inc.

Authorized to provide professional services to: Circuit City Stores, Inc., et al.

Date of retention: December 23, 2008 *nunc pro tunc* to November 10, 2008

Period for which compensation and reimbursement are sought: February 1, 2009 through and including April 30, 2009

Amount of compensation sought as actual, reasonable and necessary: \$1,925,345.50

Amount of expense reimbursement sought as actual, reasonable and necessary: \$103,504.99

This is a/an: Monthly X Interim Final Application

This Application does not request compensation at this time for services rendered in preparing this Application. FTI Consulting intends to seek such compensation at a later date.

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Summary of Fees by Professional FTI Consulting, Inc. February 1, 2009 through and including April 30, 2009					
Name	Title	Total Hours	Rate	Total Fees	
Duffy, Robert J	Senior Managing Director	178.0	\$ 825	\$ 146,850.00	
Coulombe, Stephen L	Senior Managing Director	162.0	\$ 825	133,650.00	
Weinsten, Mark	Senior Managing Director	42.9	\$ 825	35,392.50	
Regan, Kevin	Senior Managing Director	263.9	\$ 765	201,883.50	
Bibby, Thomas	Senior Managing Director	272.8	\$ 750	204,600.00	
Rinaldi, Scott A	Managing Director	3.5	\$ 685	2,397.50	
Behnke, Thomas A	Managing Director	255.2	\$ 675	172,260.00	
Robinson, Joshua M.	Director	59.8	\$ 625	37,375.00	
Cashman, Brian	Director	474.5	\$ 550	260,975.00	
Waiting, Mark	Director	322.0	\$ 550	177,100.00	
Greanias, Jennifer	Director	12.3	\$ 550	6,765.00	
Lewandowski, Douglas	Director	22.0	\$ 520	11,440.00	
Ryba, Lauren	Senior Consultant	479.0	\$ 455	217,945.00	
Rimpel, Christopher A	Senior Consultant	0.5	\$ 455	227.50	
Stegenga, Scott	Senior Consultant	183.8	\$ 420	77,196.00	
McKeighan, Erin	Senior Consultant	80.7	\$ 380	30,666.00	
Cartwright, Emily	Consultant	10.2	\$ 380	3,876.00	
Gilleland, Jeffrey	Consultant	11.1	\$ 335	3,718.50	
O'Loughlin, Morgan	Consultant	497.9	\$ 290	144,391.00	
Nemerov, Lara	Consultant	132.2	\$ 290	38,338.00	
Torres, Diego	Consultant	63.1	\$ 290	18,299.00	
Total		3,527.4			\$ 1,925,345.50

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Summary of Fees by Task Code FTI Consulting, Inc. February 1, 2009 through and including April 30, 2009			
Task Code		Total Hours	Total Fees
Asset Recoveries		44.3	\$ 21,473.00
Attendance at Bankruptcy Court Hearings		19.8	14,089.00
Bankruptcy Reporting and Postpetition Accounting		37.4	19,577.00
Canadian Matters		15.0	8,819.00
Claims Management		705.6	357,041.50
Committee Matters		110.3	62,636.00
Corporate Wind Down		39.9	18,787.00
DIP Financing and Reporting		150.2	81,837.00
FF&E and Distressed Inventory Disposition		133.2	71,350.00
General Duties and Case Administration		140.4	83,423.50
Liquidation Analysis/Wind down		884.3	504,699.00
Management Incentive Plan		116.1	72,809.50
Short Term Cash Management		197.1	105,914.00
Store Closing Activities		689.3	373,997.50
Travel*		244.5	128,892.50
Total		3,527.4	\$ 1,925,345.50

* Billed at 50% of actual time incurred for traveling

Summary of Actual and Necessary Expenses by Expense Category FTI Consulting, Inc. February 1, 2009 through and including April 30, 2009			
Expense Category		Total Expenses	
Business Meals		\$ 6,988.34	
Lodging		39,035.74	
Transportation		57,229.38	
Other		251.53	
Total		\$ 103,504.99	

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FTI Consulting, Inc., (collectively, “FTI Consulting”, “FTI” or the “Applicant”) as financial advisors for Circuit City Stores, Inc. in the above-captioned cases (collectively, “Circuit City”, the “Company”, the “Debtors” or the “Estate”) submit this application (the “Second Interim Fee Application” or the “Application”) seeking allowance of interim compensation and reimbursement of expenses under section 330 and 331 of title 11 of the United States Code (the “Bankruptcy Code”) for the period from February 1, 2009 through and including April 30, 2009 (the “Second Interim Fee Application Period” or “Application Period”) and represent as follows:

¹ The Debtors are the following entities: The Debtors and the last four digits of their respective taxpayer identification numbers are as follows: Circuit City Stores, Inc. (3875), Circuit City Stores West Coast, Inc. (0785), InterTAN, Inc. (0875), Ventoux International, Inc. (1838), Circuit City Purchasing Company, LLC (5170), CC Aviation, LLC (0841), CC Distribution Company of Virginia, Inc. (2821), Circuit City Properties, LLC (3353), Kinzer Technology, LLC (2157), Abbott Advertising Agency, Inc. (4659), Patapsco Designs, Inc.(6796), Sky Venture Corp. (0311), Prahs, Inc.(n/a), XSStuff, LLC (9263), Mayland MN, LLC (6116), Courcheval, LLC (n/a), Orbyx Electronics, LLC (3360), and Circuit City Stores PR, LLC (5512). The address for Circuit City Stores West Coast, Inc. is 9250 Sheridan Boulevard, Westminster, Colorado 80031. For all other Debtors, the address was 9950 Mayland Drive, Richmond, Virginia 23233 and currently is 4951 Lake Brook Drive, Glen Allen, VA 23060.

JURISDICTION

1. This Court has jurisdiction to consider this Motion under 28 U.S.C. sections 157 and 1334. This is a core proceeding under 28 U.S.C. section 157(b). Venue of these cases and this Motion in this district is proper under 28 U.S.C. sections 1408 and 1409.

2. The statutory predicates for the relief requested herein are Bankruptcy Code sections 330 and 331.

BACKGROUND

3. On November, 10, 2008 (the “Petition Date”), the Debtors filed voluntary petitions in this court for relief pursuant to chapter 11 of the Bankruptcy Code.

4. On January 12, 2009, the Court entered an order authorizing the Debtors to conduct auctions for a sale or sales of the Debtor’s business as a going concern or for liquidation.

5. At the conclusion of the auction, the Debtors determined that the highest and otherwise best bid was that of Great American Group WF, LLC; Hudson Capital Partners, LLC; SB Capital Group, LLC; and Tiger Capital Group, LLC (collectively, the “Agent”). On January 16, 2009, the Court approved the Agent’s bid and authorized the Debtors to conduct going out of business sales at the Debtors’ remaining stores. The Agent commenced going out of business sales at the Debtors’ remaining stores on January 17, 2009.

RETENTION OF FTI CONSULTING

6. FTI Consulting is a financial advisory services firm with numerous offices throughout the country and was retained by the Debtors as Financial Advisors. The Retention Order authorized the retention of FTI Consulting to render to the Debtors the following essential services, which include, but are not limited to:

Store Footprint Analysis

- Analyze liquidity and earnings impact of potential store closures.
- Provide assistance with contract terms for disposition of leases.
- Develop informational materials to support store closing processes.
- Review procedure for projecting revenue, occupancy costs and inventory levels for potential closing stores.
- Advise on “best practices” for drafting an agency agreement for inventory disposition and on negotiating structure for real estate disposition.

- Prepare information package for landlord conference calls and participate in lease termination discussions.
- Coordinate with such third party real estate advisors as may be retained by the Company in conjunction with real estate analyses and related negotiations.

Liquidity Forecasting

- Evaluate current liquidity position and expected future cash flows.
- Assist with management and control of cash disbursements.
- Advise management on cash conservation measures and assist with implementation of cash forecasting and reporting tools as requested.

Restructuring/Other Advisory Services

- Assist with development of an out-of-court restructuring plan and related financial projections.
- Assess potential EBITDA based on store closing strategy and other restructuring initiatives.
- Analyze long term capital need to effectuate potential out-of court restructuring and capital structure alternatives.
- Assist with working capital management and liquidity forecasting.
- Participate in development of strategy to negotiate with key stakeholders in order to effectuate a potential out-of-court restructuring.
- Assist management with development of employee retention and communications programs.
- Assist management in developing strategy relating to merchandise and other vendors.
- Assist management and, if necessary, other advisors in developing a strategy relating to landlords in conjunction with a potential out-of-court restructuring.
- Assist management and, if necessary, other advisors in developing strategy relating to existing and prospective capital providers in conjunction with a potential out-of-court restructuring.
- Provide weekly status and fee updates to management personnel designated by the Company.
- Provide other services as requested by management.

Asset Sales

- Assist management with the development and implementation of a store closing process including marketing certain stores identified by the Company for closure (including, but not limited to, inventory, real estate, furniture, fixtures and equipment other tangible assets) to inventory disposition firms including conducting a 363 sale process, contacting potential buyers, facilitating due diligence requests, negotiating asset purchase agreement(s) and conducting a final auction.

- Prepare “bid packages” for Liquidators and manage selection process.
- Solicit potential inventory Liquidators for going-out-of-business sale process.
- Assist the Company in the negotiation of an Agency agreement.
- Manage the process to liquidate stores and conduct going-out-of-business sales in the ordinary course of business.
- Solicit bids from real estate consulting firms to evaluate lease mitigation strategies.
- Assist with data collection and information gathering related to third party due diligence.
- Advise and assist the Company and other professionals retained by the Company in developing, negotiating and executing plan of reorganization scenarios, 363 sales or other potential sales of assets or business units.

Contingency Planning

- Assist management and the Board of Directors in contingency planning including the evaluation, planning and execution of a potential Chapter 11 filing.
- Assist Company personnel with the communications and negotiations, at your request and under your guidance, with lenders, creditors, and other parties-in-interest including the preparation of financial information for distribution to such parties-in-interest.
- Advise and assist the Company in the compilation and preparation of financial information necessary due to requirements of the Bankruptcy Court and/or Office of the US Trustee.
- Assist the Company in the preparation of a liquidation valuation for a reorganization plan and/or negotiation purposes.
- Assist the Company in managing and executing the reconciliation process involving claims filed by all creditors.
- Advise and assist the Company in identifying and/or reviewing preference payments, fraudulent conveyances and other causes of action.
- Assist the Debtors in the preparation of financial related disclosures required by this Court including the Schedules of Assets and Liabilities, the Statement of Financial Affairs, and Monthly Operating Reports.
- Assist the Debtors in claims processing, analysis, and reporting, including plan classification modeling and claim estimation.
- Assist the Debtors in responding to and tracking reclamation, 503(b)(9) and consignment claims.

Financing

- Lead efforts to arrange second lien financing and refinancing of the existing senior debt or debtor-in-possession (“DIP”) financing in a Chapter 11 filing.

- Advise the Company in the process of identifying and reviewing DIP financing and assist the Company in preparing a collateral package in support of such financing.

Other

- Assist with such other accounting and financial advisory services as requested by the Company and/or the Board of Directors consistent with the role of a financial advisor and not duplicative of services provided by other professionals.

7. FTI Consulting's retention as Financial Advisors to assist the Debtors in the performance of their duties as Debtors-in-Possession was approved on December 23, 2008 by this Court *nunc pro tunc* to November 10, 2008 (the "Retention Order"). A copy of said order, dated December 23, 2008, is attached hereto as Exhibit E and incorporated herein by reference.

8. On December 9, 2008, this Court entered an Administrative Order under Bankruptcy Code Section 105(a) and 331 establishing procedures for interim compensation (the "Administrative Order").

9. This Second Interim Fee Application is made by FTI Consulting in accordance with Local Rule 9013-1(G), the Guidelines adopted by the Executive Office for the United States Trustee and the Administrative Order.

10. Pursuant to the terms of the Administrative Order, if no objection is filed to a Monthly Fee Request within twenty (20) days of the date of the filing of that request , then the respective professionals may be paid eighty-five percent (85%) of the fees and one hundred percent (100%) of expenses set forth in the applicable Monthly Fee Request.

11. Every three (3) months beginning with the period ending January 31, 2009, this Court will then make a determination, after hearing, if the remaining fifteen percent (15%) of fees sought in the proceeding three (3) months will be paid.

12. FTI Consulting has received from the Debtors and holds as of the Petition Date, "on account" cash in the amount of \$695,574.52 (the "On Account Cash").

13. Subsequent to the Petition Date and pursuant to the Administrative Order, FTI Consulting has served a Monthly Fee Request, including time and expenses detail on (i) Circuit City Stores, Inc. (ii) McGuireWoods, LLP (iii) Skadden, Arps, Slate, Meagher & Flom, LLP, (iv) the Office of the United States Trustee and (v) Pachulski, Stang, Ziehl & Jones LLP for each of the months in the Second Interim Fee Application Period.

14. On May 1, 2009, FTI Consulting served its Monthly Fee Request for the period from February 1, 2009 through and including February 28, 2009 for the amount of \$1,040,472.09 consisting of \$981,141.50 for professional fees and \$59,330.59 for expenses. The 20 day period for objections expired on May 21, 2009 without any objections, at which time FTI Consulting was paid 85% of the requested professional fees and 100% of the requested expenses, in the aggregate amount of \$893,300.86. Subsequently, this Monthly Fee Request was reduced by \$9.00 which is reflected in this Second Interim Fee Statement.

15. On May 1, 2009, FTI Consulting served its Monthly Fee Request for the period from March 1, 2009 through and including March 31, 2009 for the amount of \$601,667.35 consisting of \$572,514.00 for professional fees and \$29,153.35 for expenses. The 20 day period for objections expired on May 21, 2009 without any objections, at which time FTI Consulting was paid 85% of the requested professional fees and 100% of the requested expenses, in the aggregate amount of \$515,790.25.

16. On May 14, 2009, FTI Consulting served its Monthly Fee Request for the period from April 1, 2009 through and including April 30, 2009 for the amount of \$386,720.05 consisting of \$371,699.00 for professional fees and \$15,021.05 for expenses. The 20 day period for objections expired on June 4, 2009 without any objections, at which time FTI Consulting was paid 85% of the requested professional fees and 100% of the requested expenses, in the aggregate amount of \$330,965.20.

17. Pursuant to the Administrative Order, FTI Consulting is filing this Application for compensation for professional services rendered and reimbursement of expenses made in these cases during the Application Period.

RELIEF REQUESTED

18. By this Application, the Debtors request approval and payment of interim compensation and reimbursement of expenses for FTI Consulting, financial advisors to the Debtors, pursuant to Bankruptcy Code sections 330 and 331 for the period of February 1, 2009 through and including April 30, 2009.

19. At this time, FTI Consulting is seeking allowance of compensation equal to \$1,925,345.50 in fees for professional services rendered by FTI Consulting during the Application Period as financial advisors to the Debtors in these chapter 11 cases. This amount is derived solely

from the applicable hourly billing rates of the firm's personnel who rendered such services to the Debtors. Of this amount, FTI Consulting has already been paid \$ 1,740,056.31, eighty-five percent (85%) of fees billed from February 1, 2009 through and including April 30, 2009 pursuant to the Administrative Order. Accordingly, through this Application, FTI Consulting requests payment of \$288,794.18 representing the aggregate fifteen percent (15%) hold-back of fees billed for the Application Period.

20. FTI Consulting also requests allowance of reimbursement of one hundred percent (100%) of the actual and necessary out-of-pocket disbursements and charges incurred in the Application Period, equal to \$103,504.99.

21. This Application is made without prejudice to FTI Consulting's right to seek further interim allowances and/or a final allowance of compensation in the future in accordance with the Retention Order and the Administrative Order.

22. FTI Consulting has received no promise of payment for professional services rendered or to be rendered in these cases other than in accordance with the provisions of the Bankruptcy Code.

BASIS FOR RELIEF

23. It is not practical to describe every phone call made, meeting attended, document generated, or other service provided in the Debtors' cases during the Application Period. Thus, this Application highlights the most significant services performed by FTI Consulting for the Debtors during the Application Period and the attached time records in Exhibit C contain the detail of each task performed.

24. FTI Consulting submits that the financial advisory services that it rendered to the Debtors in connection with their chapter 11 cases during the Application Period were necessary and beneficial to the Debtors, their creditors, and their estate. During this Application Period, FTI Consulting devoted substantial time to the matters related to the disposition of the Debtors' remaining assets, including (without limitation) defective inventory, furniture, fixtures and equipment and intellectual property. FTI Consulting worked with the Debtors' in managing the winddown of their operations, their store closings and claims administrations among other things.

25. During the Application Period, FTI Consulting devoted a total of 3,527.4 hours to assisting the Debtors in their chapter 11 cases. Schedules showing the name and position of each professional, hours worked during the Application Period, and hourly billing rate are provided at the front of this Application. Exhibit C provides the detail by matter of the time billed for such services.

26. Set forth in Exhibit D attached hereto are the detailed expenses incurred during the Application Period in the amount of \$103,504.99.

DESCRIPTION OF SERVICES RENDERED

27. FTI Consulting maintains contemporaneous records of the time expended for the professional services and expenses related hereto performed in connection with these Chapter 11 cases and such records are maintained in the ordinary course of its business. These records provide a detailed description of the services rendered and expenses incurred during the period for which this Second Interim Fee Application is being made.

28. All services for which FTI Consulting requests compensation were performed for, or on behalf of, the Debtors.

29. This Second Interim Fee Application is divided into fifteen narrative sections based on the activity descriptions listed below. Each narrative section describes the more significant services rendered by FTI Consulting for each of the activity categories and its benefit to the Estate. FTI Consulting is charging only on an hourly basis for these services. The fees applied for herein are based on the hourly rates that reflect the usual and customary fees charged to all clients of FTI Consulting and are commensurate with the usual and customary rates charged for services performed by accountants and financial advisors in bankruptcy cases of this nature.

Asset Recoveries

30. During the Second Interim Fee Application Period, FTI Consulting worked with the Debtor to maximize the proceeds from the sale of assets for the highest profit recovery to the Estate. FTI Consulting continued to maintain an asset recovery schedule that identified assets to be sold which also provided updates on the sale process and any outstanding issues.

31. FTI Consulting assisted in the sale process of corporate aircraft, the Debtors' Canadian affiliate, InterTan, Inc., owned real estate, leased real estate, intellectual property and other miscellaneous assets. In addition, FTI Consulting has been assisting the Debtors in the collection of

warranties proceeds, letters of credits and miscellaneous deposits. Time spent on matters related to furniture, fixtures and equipment (FF&E) and distressed inventory disposition has been captured in a separate task code.

32. Of the non-inventory assets to be sold, FTI Consulting spent considerable time on selling the Debtors' intellectual property which resulted in proceeds to the estate in excess of \$17M. FTI Consulting dealt with numerous issues relating to the sale of the Debtors' intellectual property assets. FTI Consulting assisted the Debtors in interviewing and selecting an intellectual property broker, analyzing bids, assisting in the negotiating of a stalking horse agreement and assisting with the sale auction.

33. During the Second Interim Fee Application Period, FTI Consulting's professionals spent 44.3 hours on matters related to asset recoveries for which compensation is sought with the time value of \$21,473.00. The detailed time entries for this task are attached hereto as Exhibit C.

Attendance at Bankruptcy Court Hearings

34. During the Second Interim Fee Application Period, at the request of the Debtors' counsel and the Debtors' management, FTI Consulting prepared for and attended various Bankruptcy Court hearings. FTI Consulting was instrumental in providing informational support to the Debtors and Debtors' counsel as needed on vendor motions, management incentive plan, liquidator settlement, intellectual property stalking horse bid and DIP financing.

35. During the Second Interim Fee Application Period, FTI Consulting's professionals spent 19.8 hours on matters related to attendance at Bankruptcy Court hearings for which compensation is sought with the time value of \$14,089.00. The detailed time entries for this task are attached hereto as Exhibit C.

Bankruptcy Reporting and Postpetition Accounting

36. During the Second Interim Fee Application Period, FTI Consulting assisted the Debtors with required weekly reporting and post petition accounting activities. FTI Consulting assisted the Debtors and Debtors' counsel with the process for tracking the going out of business ("GOB") sales process by updating the GOB sales flash report on a daily basis and distributing to the Debtors' management, the Debtors' lenders and the financial advisor to the Unsecured Creditors Committee. In addition, FTI Consulting assisted the Debtors with completing US Trustee reporting

requirements including the Monthly Operating Report. FTI Consulting reviewed the Monthly Operating Reports with the Debtors' management team to ensure the data reported in the report was complete and accurate. Lastly, FTI Consulting assisted the Debtors' in updating the schedule of payments made in the 90 days prior to the Petition Date in anticipation of filing an amended schedule 3B of the Statement of Financial Affairs.

37. During the Second Interim Fee Application Period, FTI Consulting's professionals spent 37.4 hours on matters related to bankruptcy reporting and postpetition accounting which compensation is sought with the time value of \$19,577.00. The detailed time entries for this task are attached hereto as Exhibit C.

Canadian Matters

38. During the Second Interim Fee Application Period, FTI Consulting worked closely with the Canadian management team and the Canadian monitor regarding various issues in the Canadian proceedings, particularly those relating to the sale of the Canadian assets. FTI Consulting participated in meetings and teleconferences between the Debtors and Canadian professionals to discuss and coordinate critical case issues.

39. Second, FTI Consulting reviewed and monitored the Canadian entity's cash flow reports on a weekly basis to ensure compliance to the Canadian weekly cash flow budget. The Canadian entity's borrowing base and loan balance were included in the U.S. borrowing base formula and consequently impacted U.S. liquidity. FTI Consulting worked closely with the Canadian professionals to ensure that the Canadian entity maintained strict compliance to budget and accurately forecast the Canadian entity's seasonal working capital needs. FTI Consulting's efforts ensured the Debtors maintained the highest liquidity possible from the Canadian entity.

40. During the Second Interim Fee Application Period, FTI Consulting's professionals spent 15.0 hours on matters related to Canadian matters for which compensation is sought with the time value of \$8,819.00. The detailed time entries for this task are attached hereto as Exhibit C.

Claims Management

41. To date, creditors have filed over 13,000 proofs of claim in these cases that require reconciliation. These claims, which consist of 503(b)(9), secured, administrative, priority and unsecured have a stated value in excess of \$12 billion. At the request of the Debtors', FTI

Consulting has been assisting the Debtors' personnel in providing guidance and assistance in the efficient and effective reconciliation of this population of claims.

42. During the Second Interim Fee Application Period, FTI Consulting's assistance focused on: (i) assisting in the continuing preparation of claims resolution procedures and training materials describing in detail the claims resolution process, tasks to be completed and training materials on the use of FTI Consulting's Claims Management System ("CMS") used to track claims; (ii) assisting the Debtors in establishing claim reconciliation priorities; (iii) loading docketed proofs of claim into CMS for the Debtor's use in the claims reconciliation and resolution process; (iv) performing various analysis regarding claims including searching for duplicates and superseding scheduled liabilities to proofs of claim; (v) assisting the Debtors with the completion and generation of claim objection exhibits for the first four filed omnibus objections; and (vi) assisting with analysis and preparation of schedule amendments for certain liabilities, executory contracts and payments made to creditors within 90 days of the bankruptcy filing.

43. FTI Consulting assisted the Debtors' claims resolution team in their efforts to reconcile, object to, settle and resolve proofs of claims filed against the Debtors in these Chapter 11 proceedings. The Debtors' claims resolution team was comprised of Debtors' personnel, supported by professionals from the Debtors' counsel and FTI Consulting. Due to the complexity of these cases, the large number of creditors who filed proofs of claim against the Debtors and a high number of complex claims including over 1,300 claims filed under section 503(b)(9), FTI Consulting assembled a team of professionals with significant experience in complex bankruptcy claims reconciliation to assist the Debtors in this area.

44. FTI Consulting's assistance in the claims management area included all aspects of claims management and claims resolution. Utilizing proprietary bankruptcy software called the Claims Management System ("CMS"), FTI Consulting established a multi-user, computer information system environment designed to manage the Debtors' scheduled liabilities and proofs of claim. The Debtors use and rely on CMS to track the progress and status of each proof of claim, perform analysis of claims, object to claims and generate various management reports. The CMS database server and software is available via a secure internet protected environment that provides the Debtors and their advisors access to claims related information and enables the Debtors to increase personnel resources as necessary to meet the requirements and deadlines of the cases.

During this Application Period, FTI Consulting loaded proof of claim data into CMS received from the claims agent to establish a baseline system for the Debtors to begin the reconciliation process.

45. In addition to maintaining CMS for the Debtors, FTI Consulting also assisted the Debtors in establishing and managing the claims resolution process. This included: (i) assisting in the preparation of and modification to claims resolution protocols and training materials describing in detail the claims resolution process and resolution tasks to be completed; (ii) training the claims resolution team members on the process and the tasks associated with claims reconciliation, including tracking claim resolutions, identifying claims for objection and reporting on claims; and, (iii) participating in working sessions with the Debtors and counsel to resolve issues and develop strategies regarding case specific complexities and to advise the Debtors with respect to timing and resource needs. In addition, FTI Consulting assisted the Debtors in establishing procedures for identifying and reviewing claims for omnibus objections including objections for duplicate or amended claims, late claims and non-good 503(b)(9) claims. The Debtors filed omnibus objections one through four during the Second Interim Fee Application Period which sought disallowance or modification of claims with a reduction of claim amounts totaling \$193 million.

46. At the request of the Debtors, FTI Consulting also led the efforts in coordinating the reconciliation of accounts and performance of preference analyses necessary in negotiating the resolution of claims. This included gathering the necessary payment and receipt information by check or invoice for the 12 months subsequent to the Petition Date and loading the information into the claims management software and calculating preferences under various scenarios assuming various defenses available to vendors. The process and calculation was reviewed with the Debtors and the Debtors' counsel to ensure agreement in the approach.

47. FTI Consulting's assistance in amending the statements and schedules allowed the Debtors to ensure that notice to all potential creditors was proper and to comply with court requirements to properly file statements and schedules.

48. During the Second Interim Fee Application Period, FTI Consulting assisted the Debtor and the Debtor's counsel in drafting objections to dozens of motions requesting payment of administrative expense claims by contract counterparties resulting in resolution of many of these claims rather than engage in costly and uncertain litigation.

49. During the Second Interim Fee Application Period, FTI Consulting's professionals spent 705.6 hours on matters related to claims management for which compensation is sought with the time value of \$357,041.50. The detailed time entries for this task are attached hereto as Exhibit C.

Committee Matters

50. During the Second Interim Fee Application Period, FTI Consulting participated in numerous meetings and teleconferences with the Unsecured Creditors' Committee (the "Committee") and its financial advisors and legal counsel. FTI Consulting, at the direction of the Debtors' management, coordinated all diligence requests and responses with the Committee and their advisors. FTI Consulting's efforts assisted the Debtors in keeping the Committee and its advisors well informed of developments in the case as quickly as possible. FTI Consulting helped to maintain an effective working relationship with the Committee and its advisors.

51. FTI Consulting updated the financial advisors of the Committee in such matters as liquidation analysis, wind down budget and associated headcount forecasts, asset recoveries and claims management including preference analysis and 503(b)(9) claims.

52. In addition, FTI Consulting advised the Debtors in regards to the structure of a management incentive and retention plan and assisted in the creation of such a plan. Time spent by FTI Consulting associated with these activities were accounted for in a different task code but the time spent with the financial advisors and legal counsel of the Committee in reviewing the plan and responding to questions is included in this task code.

53. FTI Consulting also created a case status update report that was presented to the financial advisors of the Committee approximately every two weeks. These updates covered such areas as liquidation analysis, wind down plan, headcount forecasts, asset recoveries, claims management including preference analysis and 503(b)(9) claims and updates as to completed tasks associated with the management incentive plan.

54. During the Second Interim Fee Application Period, FTI Consulting's professionals spent 110.3 hours on matters related to committee matters which compensation is sought with the time value of \$62,636.00. The detailed time entries for this task are attached hereto as Exhibit C.

Corporate Wind Down

55. During the Second Interim Fee Application Period, FTI Consulting assisted the Debtors' in updating the corporate wind down budget which covered the entire GOB period and the remainder of the liquidation. FTI Consulting, on a monthly basis, compared actual expenses against the existing wind down budget and would update the wind down budget to ensure completeness and accuracy. FTI Consulting also assisted the Debtors in assessing headcount requirements. The headcount analysis listed employees and their respective cost through their termination date which allowed the Debtors' management to provide updates of current headcount and respective payroll costs to the Unsecured Creditors Committee, while continually revising the number of employees based on tasks achieved and tasks to be completed.

56. Second, FTI Consulting continued to work with the Debtors' management in assessing current head count of over 1,400 corporate employees and used employee information to create and update a wind down budget by employee for the remainder of the liquidation period. FTI Consulting attended several meetings with the Debtors' management to ensure that the appropriate staff was retained to wind down the Company. FTI Consulting interviewed department heads and worked in conjunction with the Debtors' management to identify the personnel that would be required to wind down the estate. FTI Consulting also assisted management with a phasing plan that was used to determine the length of service required for each of the 1,400+ remaining employees. The liquidation sale ended four weeks earlier than expected and FTI Consulting assisted the Debtors' management in significantly reducing the corporate head count at the company four weeks earlier. In addition, as a result of FTI Consulting's efforts in negotiating an expedited settlement with the liquidator, the Company was able to also reduce its finance staff associated with the liquidation sale and associated reconciliations earlier than originally forecasted.

57. During the Second Interim Fee Application Period, FTI Consulting's professionals spent 39.9 hours on matters related to corporate wind down for which compensation is sought with the time value of \$18,787.00. The detailed time entries for this task are attached hereto as Exhibit C.

DIP Financing and Reporting

58. During the Second Interim Fee Application Period, FTI Consulting performed a variety of analyses in order to assist the Debtors with various matters related to debtor-in-possession ("DIP") financing and budget variance reporting. FTI Consulting assisted the Debtors, lenders and other professionals to amend the DIP credit agreement. The DIP amendment reflected the Debtors'

liquidation such that the termination date of the credit facility was accelerated, the Debtors' restrictions under a wind down budget were heightened and the lenders' commitments decreased significantly. FTI Consulting worked closely with the Debtors and the Debtors' counsel to ensure that the DIP Agreement, as amended, and the wind down budget it required provided the Debtors with the funds and flexibility they needed for the duration of the liquidation sales.

59. FTI Consulting also continued to assist the Debtors with financial projections demonstrating current and future projected DIP financing needs as well as updating a detailed weekly cash flow model. As part of its duties, FTI Consulting communicated frequently with representatives of the DIP lenders as well as the Debtors' senior management and the Committee's financial advisors to discuss the assumptions that were used to create the Debtors' weekly cash flow forecasts.

60. Second, FTI Consulting routinely communicated with Debtors' management and Debtors' counsel to address questions raised by the DIP lenders and its counsel. FTI Consulting assisted the Debtors in finalizing the debtor-in-possession financing including the development of covenants that were achievable based on the Debtors' financial projections. FTI Consulting worked closely to ensure that the DIP documents and budgets presented to the court were accurate and consistent. FTI Consulting reviewed the interim and final DIP orders to ensure proper execution and accuracy. In addition, FTI Consulting responded to questions from various participants in the DIP lending facility regarding projections, assumptions and historical results.

61. Third, FTI Consulting tracked actual results against the DIP forecast and measured other performance metrics on a weekly basis to ensure compliance with covenants in the DIP loan agreement. FTI Consulting created a comprehensive financial reporting package for the DIP lenders' containing several reports detailing the Debtors' financial performance. These reports were designed by FTI Consulting in order to summarize the Debtors' financial information in a manner which the Debtors' senior secured lending agent, Bank of America, could easily interpret and disseminate to other constituents in the lending syndicate. In addition to distributing the weekly cash call to the lending group, FTI Consulting was responsible for coordinating the aggregation of data required to populate the financial reporting package that were sourced from various areas of the Debtors' functional areas. Finally, FTI Consulting went through an exhaustive review process every week with the Debtors' treasury team to confirm the accuracy of the numbers and subsequently reviewed the reports with Debtors' management.

62. Fourth, FTI Consulting participated in weekly conference calls with the Debtors' secured lenders to discuss performance against the budget and other business activity. The reports developed for the DIP lenders were also provided to the Committee on a weekly basis and provided a framework to ensure that the Debtors complied with all relief provided in first day orders. The financial reporting package and weekly communication with the Debtors' senior secured collateral agent ensured that the bank lending syndicate remained comfortable with the Debtors' ability to manage liquidity.

63. During the Second Interim Fee Application Period, FTI Consulting's professionals spent 150.2 hours on matters related to DIP financing and reporting which compensation is sought with the time value of \$81,837.00. The detailed time entries for this task are attached hereto as Exhibit C.

FF&E and Distressed Inventory Disposition

64. During the Second Interim Fee Application Period, FTI Consulting assisted the Debtors in the disposition of FF&E and distress inventory resulting in proceeds in excess of \$21.8M and \$12.2M, respectively. FTI Consulting assisted the Debtors and the Debtors' counsel in negotiating purchase agreements for the sale of the Debtors' miscellaneous assets, defective inventory and furniture, fixtures and equipment not purchased by the Agent pursuant to the agency agreement. Activities included meeting with employees of the Debtors to identify assets to be disposed of and assist in planning the disposition of the identified assets including identifying liquidators and evaluating bids. Given FTI Consulting's expertise in this matter, the Debtors requested that FTI Consulting coordinate all matters associated with the bidding process of the FF&E and distressed inventory to be sold. As a result, FTI Consulting spent considerable time meeting with bidders and evaluating their respective bids. FTI Consulting facilitated negotiations with third party fixture disposition firms and created a bid comparison scheduled to assist Debtors' management with the selection of a winning bidder. In addition, FTI Consulting was instrumental in providing informational support to the Debtors and Debtors' counsel as needed in the auction process. Lastly, the Debtors requested that FTI Consulting monitor the sales of the FF&E and distressed inventory in order to ensure timely identification and resolution of issues that sought to maximize the proceeds of the sales.

65. During the Second Interim Fee Application Period, FTI Consulting's professionals spent 133.2 hours on matters related to FF&E and distressed inventory disposition which compensation is sought with the time value of \$71,350.00. The detailed time entries for this task are attached hereto as Exhibit C.

General Duties and Case Administration

66. In any complex bankruptcy case, it is necessary for professionals to perform certain administrative tasks that support the overall advisory effort. During the Second Interim Fee Application Period, these tasks included but were not limited to: (i) development and revision of work plans and subsequent meetings to assign tasks to complete the work plan; (ii) teleconferences and meetings with Debtors' management, legal and financial advisors to discuss case status, open items, creation of work plans, distribution of responsibilities, and strategies to be implemented to ensure efficiencies in executing defined objectives; and (iii) performance of administrative tasks such as distribution of information to management, and Debtors' counsel and other parties-in-interest.

67. In addition, during the Second Interim Fee Application Period, FTI Consulting prepared its first interim fee application which required FTI Consulting to review time records of its professionals and summarize the work that had been done on each matter.

68. During the Second Interim Fee Application Period, FTI Consulting's professionals spent 140.4 hours on matters related to general duties and case administration which compensation is sought with the time value of \$83,423.50. The detailed time entries for this task are attached hereto as Exhibit C.

Liquidation Analysis/Wind Down

69. During the Second Interim Fee Application Period, FTI Consulting continued to update the detailed liquidation analysis and detailed wind down cash flow extending through 2010 at the direction of the Debtors' management.

70. First, FTI Consulting updated on a weekly basis the detailed waterfall liquidation analysis with estimated recoveries to the various classes of creditors and provided the analysis to the Debtors' board of directors, Debtors' management, lenders and the Committee. FTI Consulting worked with the Debtors' management and Debtors' counsel to continue to identify all possible

receivables, payables, revenues and expenses to assess whether the senior secured lenders could be paid out in full before the end of the final store closing sale. FTI Consulting prepared a line-by-line waterfall analysis comprised of over one hundred inflow and outflow categories. Each line item of the waterfall analysis was researched in extensive detail with Debtors' personnel to ensure the accuracy of the estimates.

71. Examples of the inflow categories included, but were not limited to, the following estimates: (i) net recovery on store closing inventory; (ii) corporate aircraft; (iii) furniture and fixtures; (iv) owned real estate; (v) leases; (vi) income tax receivables; (vii) intellectual property; (viii) credit card holdback; (ix) salvage inventory; (x) vendor receivables, among others. Examples of the outflow categories included, but were not limited to, the following estimates: (i) store closing expenses; (ii) distribution wind down expenses; (iii) corporate office wind down expenses; (iv) accruals; (v) employee vacation; (vi) gift cards; (vii) November stub rent; (viii) customer deposits; (ix) merchandise accounts payable; (x) expense accounts payable, among others.

72. Second, FTI Consulting rolled the waterfall liquidation analysis into both a weekly and monthly wind down cash flow extending through 2010. FTI Consulting spent considerable time estimating the timing of both inflows and outflows in the liquidation analysis, including timing of store closing proceeds, to determine whether the Debtors would have sufficient liquidity to pay down the secured lenders following the outcome of the GOB sales. FTI Consulting also provided the Committee with routine updates and participated in numerous teleconferences and meetings to discuss the assumptions in the wind down budget. The wind down cash flow was essential to the Debtors and the Committee as it demonstrated that the Debtors had sufficient liquidity to perform an orderly wind down of the estate's assets during the course of the final store closing sale, including meeting payroll obligations to post petition wind down employees, while operating within the parameters of a Chapter 11 bankruptcy. The wind down cash flow and liquidation analysis, prepared by FTI Consulting with assistance from the Debtors' management and Debtors' counsel, were instrumental in convincing the senior secured lending syndicate to cooperate with the Debtors during the wind down period. The senior secured lending syndicate's cooperation during the full chain store closing sale allowed the Debtors' to execute a successful sale of over one billion dollars in inventory by maintaining an open secured revolving credit line for key expense items such as payroll, occupancy, advertising, and general operating expenses.

73. During the Second Interim Fee Application Period, FTI Consulting's professionals spent 884.3 hours on matters related to the liquidation analysis/wind down for which compensation is sought with the time value of \$504,699.00. The detailed time entries for this task are attached hereto as Exhibit C.

Management Incentive Plan

74. During the Second Interim Fee Application Period Period, FTI Consulting assisted the Debtors' with the framework of a management incentive plan to compensate and retain key employees who were critical to the wind down effort. The plan was designed to reward and motivate key employees within the wind down team to efficiently wind down the Debtors' estate through a well planned process with the objective of maximizing the estate's financial return.

75. First, FTI Consulting assisted the Debtors' with the creation of approximately twenty key tasks and metrics that were critical to maximizing liquidation proceeds. FTI Consulting assisted the Debtors' with selecting approximately one hundred and fifty employees who were deemed critical to the wind down. In order to establish metrics and tasks required for a management incentive plan bonus payout, FTI Consulting participated in numerous meetings and teleconferences with the Debtors' management and Debtors' counsel to set appropriate performance hurdles and benchmarks for the plan participants. FTI Consulting also participated in several teleconferences with the Committee's advisors and counsel to ensure the plan was mutually agreeable.

76. Second, FTI Consulting created a comprehensive data file including, but not limited to, the following information: (i) tasks of the incentive plan; (ii) a listing of approximately one hundred and fifty employees eligible for the plan; (iii) tiered payout structures for each of the approximately twenty tasks; (iv) timing of payout for each employee included within the plan; and, (v) a summary of recent case history and relevant management incentive plan metrics. FTI Consulting researched recent bankruptcy case history, many of which were cases in which FTI Consulting had assisted former debtors with management incentive plan programs, and created a comprehensive presentation to support the validity of the program for the Debtors' board of directors and the Committee. In addition, FTI Consulting was prepared to testify as to the reasonableness of the management incentive plan for the Debtors' and had testified on cases for numerous former debtors.

77. Third, in late March and April, FTI Consulting assisted the Debtors in the calculation of management incentive plan bonuses associated with the incentive tasks that had been achieved to date. FTI Consulting then reviewed the calculation with the financial advisors of the Committee in order to gain support for the payments.

78. During the Second Interim Fee Application Period, FTI Consulting's professionals spent 116.1 hours on matters related to the management incentive plan for which compensation is sought with the time value of \$72,809.50. The detailed time entries for this task are attached hereto as Exhibit C.

Short Term Cash Management

79. During the Second Interim Fee Application Period, FTI Consulting performed a variety of analyses in order to assist the Debtors with cash management and provided guidance on maximizing short term liquidity.

80. First, at the request of Debtors' management, FTI Consulting created several reporting and forecasting tools to monitor and manage short term cash flow. FTI Consulting created a daily cash flow report which highlighted important financial performance metrics compared to forecast and helped the Debtors improve the process for tracking daily disbursements. During the GOB sale and post-GOB, FTI Consulting coordinated daily cash review meetings with Debtors' management to ensure the Debtors' managed cash as effectively as possible. FTI Consulting interacted daily with management to assist with disbursement decisions.

81. Second, FTI Consulting assisted the Debtors' management in the review of outstanding letters of credit to understand the nature of the underlying agreement and look for opportunities to cancel such letters of credit which resulted in excess of \$12 million of cancelled letters of credit.

82. Third, FTI Consulting assisted the Debtors' finance team in the review and reconciliation of many vendor accounts to ensure appropriate payment during the GOB sale process and post-GOB. Also FTI Consulting was instrumental in providing informational support to the Debtors and Debtors' counsel as needed on vendor matters.

83. Lastly, FTI Consulting performed several ad hoc analyses and tasks related to short term cash management, including, but not limited to, the following activities: (i) reviewing wire

payments; (ii) reconciling cash receipts with the ledger; (iii) reconciling inventory receipts; (iv) calculating outstanding check float; (v) analyzing prepaid inventory balances by vendor; (vi) analyzing advertising vendor prepayments; (vii) estimating variances in receipt flow based on varying levels of sales, among other activities.

84. During the Second Interim Fee Application Period, FTI Consulting's professionals spent 197.1 hours on matters related to short term cash management which compensation is sought with the time value of \$105,914.00. The detailed time entries for this task are attached hereto as Exhibit C.

Store Closing Activities

85. During the Second Interim Fee Application Period, FTI Consulting coordinated numerous key work streams related to store closings. Prior to the Second Interim Fee Application Period, FTI Consulting assisted the Debtors' in auctioning the inventory in the Debtors' remaining stores and negotiating an agency agreement with the Agent. In the Second Interim Fee Application Period, FTI Consulting assisted the Debtors and the Debtors' counsel with enforcing the terms of the agency agreement and, in particular, reconciling accounts and reaching a final settlement on the amounts owed to the Debtors by the Agent with the input and consent of the Creditors' Committee.

86. First, in regards to the first 154 store closings which were completed prior to the Second Interim Fee Application Period, FTI Consulting assisted the Debtors' and the Debtors' counsel in negotiating final settlement of the agency fee with the Agent. FTI Consulting's experience with liquidation sales, agency agreements and agent fees expedited the process resulting in an efficient and effective resolution.

87. Second, FTI Consulting was involved in managing numerous work streams related to the second 567 store closings including, but not limited to, the following activities: (i) reconciling weekly expenses and cash receipts; (ii) participating in weekly operational meetings with Debtors' management to discuss store closing issues; (iii) negotiating a commission structure for consignment inventory; furniture and fixtures; (iv) discussing credit card carrier issues; (v) discuss acceptable advertising programs; (vi) updating daily and weekly flash reporting for key constituencies; (viii) resolving disputes between the liquidation group and the Debtors' personnel; and (ix) coordinating site visits. FTI Consulting assisted the Debtors in addressing loss prevention issues related to the store closing sale including the allocation of resources to minimize shrink without substantially

increasing payroll costs and coordinated negotiations and hiring of a third party loss mitigation firm. FTI Consulting's aforementioned efforts to facilitate the final round of store closings resulted in a successful sale of over one billion dollars of inventory that exceeded forecast expectations and resulted in the cash collateralization of the secured creditors' debt balance prior to the end of the store closing sale.

88. FTI Consulting provided weekly updates throughout the Second Interim Fee Application Period to the secured DIP lenders that involved combining information from the Debtors' records and the liquidators to determine sales, gross margin, expenses and remaining inventory levels. Further diligence was done each week to ensure that the liquidators were in compliance with all provisions of the Agency Agreement.

89. During the Second Interim Fee Application Period, FTI Consulting's professionals spent 689.3 hours on matters related to store closing activities for which compensation is sought with the time value of \$373,997.50. The detailed time entries for this task are attached hereto as Exhibit C.

Travel

90. During the Second Interim Fee Application Period, FTI Consulting traveled from their home offices to various locations as required by the demands of the case. Non-working travel time is charged at one-half of the actual time incurred for traveling.

91. During the Second Interim Fee Application Period, FTI Consulting's professionals spent 244.5 hours on travel which compensation is sought with the time value of \$128,892.50. The detailed time entries for this task are attached hereto as Exhibit C.

ALLOWANCE OF COMPENSATION

92. FTI Consulting respectfully submits that the amounts applied for herein for professional services rendered on behalf of the Debtors in this proceeding to date are fair and reasonable given: (i) the time expended; (ii) the nature and extent of the services performed at the time at which such services were rendered; (iii) the value of such services; and (iv) the costs of comparable services other than in a Chapter 11 case.

93. The time and labor expended by FTI Consulting has been commensurate with the size and complexity of the case. In rendering these services, FTI Consulting made every effort to

maximize the benefit to the Estate, to work efficiently with the other professionals employed in the case, and to leverage staff appropriately in order to minimize duplication of effort. The complex issues of the case required staff professionals to confer and collaborate at certain times to ensure the efficient allocation of resources and to plan strategies effectively. While essential to the effective administration of the engagement, to the extent possible these conferences were kept to a minimum. Compensation is sought for participation by more than one professional only in instances where joint participation was necessary because of the significant impact of a particular meeting, the complexity of the problem involved, and the specialization required or the need to preserve continuity of representation. At times, it may have been necessary for more than one professional to attend a meeting to facilitate communication of information rather than to relay the information from individual to individual.

94. During the Second Interim Fee Application Period, FTI Consulting provided a focused range of professional services as requested by the Debtors. FTI Consulting respectfully submits that these services were necessary and beneficial to the successful and prompt administration of this case; and have been provided in a cost efficient manner.

95. FTI Consulting has exercised reasonable billing judgment and has either reduced its fees or not sought reimbursement in relation to a number of tasks performed and expenses incurred for the benefit of the Debtors. FTI Consulting has carefully reviewed all of its time records and has elected to make certain voluntary reductions to the fees it is requesting which results primarily from the application of FTI Consulting's firm-wide policy which requires professional personnel to exercise reasonable billing judgment on a daily basis. Chargeable hours are recorded on a daily basis, at which time professional staff members make informed judgments as to the quality and productivity of time spent on the engagement. The exercise of reasonable billing judgment, at the professional staff level, effectively considers the quality of time charged to the Debtors. In this regard, non-productive time has not been billed to the Debtors' Estate.

96. The services that have been provided by FTI Consulting during these proceedings have been wholly consistent with the Debtors' intentions and have been undertaken with specific direction and guidance from the Debtors' senior management. These cases have necessitated the use of experienced advisors with specialized expertise in bankruptcy issues and financial analysis to timely and thoroughly address the needs of the Debtors in performing their duties as Debtors-in-

Possession. The persons who have worked on this case have demonstrated the skill in their respective areas of expertise required to provide the services necessary to assist the Debtors.

97. Other than as provided in Section 504(b) of the Bankruptcy Code, FTI Consulting has not shared, or agreed to share, any compensation received as a result of this case with any person, firm or entity. No promises concerning compensation have been made to FTI Consulting by any firm, person or entity. The sole and exclusive source of compensation shall be funds of the Estate.

98. This Application has been prepared in accordance with the United States Trustee Guidelines for Compensation and Reimbursement of Expenses Filed under U.S.C. section 330 and the Guidelines for Compensation and Expense Reimbursement of Professionals set forth by the United States Bankruptcy Court, Eastern District of Virginia, Richmond Division. FTI Consulting has exercised reasonable billing judgment and has either reduced its fees or not sought reimbursement in relation to a number of tasks performed and expenses incurred for the benefit of the Debtors.

99. FTI Consulting reserves the right to supplement this Application prior to a hearing. Further, FTI Consulting specifically reserves the right to file subsequent applications for, and to seek final approval of, the fees and expenses requested herein.

100. In accordance with the Administrative Order, Pursuant to Sections 105(a) and 331 of the Bankruptcy Code, Establishing Procedures for Interim Compensation (the “Administrative Order”), FTI Consulting has submitted to the Court its Second Interim Fee Application requesting compensation for the period February 1, 2009 through and including April 30, 2009.

101. Taking into consideration the skill and experience of FTI Consulting, the benefits to the Debtors, the nature of the assignment, and the time expended, FTI Consulting believes that fair and reasonable compensation for the services rendered and expenses incurred during the Application period is \$2,028,850.49.

THEREFORE, FTI Consulting respectfully requests that the Court enter an Order allowing interim compensation for the period from February 1, 2009 through and including April 30, 2009 in the sum of one hundred percent (100%) of the amount incurred by FTI Consulting of \$1,925,345.50 in fees and reimbursement of one hundred percent (100%) of actual expenses in the amount of \$103,504.99

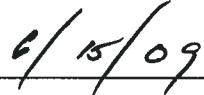
and directing prompt payment to FTI Consulting of the holdback amount of \$288,794.18 and granting such other and further relief as may be just and proper.

Respectfully submitted,

FTI Consulting, Inc.



Robert J. Duffy

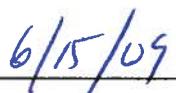


Date



Notary Public

My Commission Expires
9/17/2010



Date

Robert J. Duffy

FTI Consulting, Inc.

200 State Street

9th Floor

Boston, MA 02109

(617) 897-1501

EXHIBIT A

CIRCUIT CITY STORES, INC., et al.,

SUMMARY OF FEES

BY PROFESSIONAL

Circuit City Stores, Inc.

FTI Consulting, Inc.

Exhibit A - Summary of Fees by Professional

For the Period 2/1/2009 through 4/30/2009

Professional	Position	Billing Rate	Hours	Fees
Coulombe, Stephen L	Sr. Managing Director	\$825.00	162.0	133,650.00
Duffy, Robert J	Sr. Managing Director	\$825.00	178.0	146,850.00
Weinsten, Mark	Sr. Managing Director	\$825.00	42.9	35,392.50
Regan, Kevin	Sr. Managing Director	\$765.00	263.9	201,883.50
Bibby, Thomas	Sr. Managing Director	\$750.00	272.8	204,600.00
Rinaldi, Scott A	Managing Director	\$685.00	3.5	2,397.50
Behnke, Thomas A	Managing Director	\$675.00	255.2	172,260.00
Robinson, Joshua M.	Director	\$625.00	59.8	37,375.00
Cashman, Brian	Director	\$550.00	474.5	260,975.00
Greanias, Jennifer	Director	\$550.00	12.3	6,765.00
Waiting, Mark	Director	\$550.00	322.0	177,100.00
Lewandowski, Douglas	Director	\$520.00	22.0	11,440.00
Rimpel, Christopher A	Senior Consultant	\$455.00	0.5	227.50
Ryba, Lauren	Senior Consultant	\$455.00	479.0	217,945.00
Stegenga, Scott	Senior Consultant	\$420.00	183.8	77,196.00
Cartwright, Emily	Consultant	\$380.00	10.2	3,876.00
McKeighan, Erin	Consultant	\$380.00	80.7	30,666.00
Gilleland, Jeffrey	Consultant	\$335.00	11.1	3,718.50
Nemerov, Lara	Consultant	\$290.00	132.2	38,338.00
O'Loughlin, Morgan	Consultant	\$290.00	497.9	144,391.00
Torres, Diego	Consultant	\$290.00	63.1	18,299.00
Total		3,527.4	\$1,925,345.50	

EXHIBIT B

CIRCUIT CITY STORES, INC., et al.,

SUMMARY OF FEES BY TASK CODE

Circuit City Stores, Inc.

FTI Consulting, Inc.

Exhibit B - Summary of Fees by Task Code

For the Period 2/1/2009 through 4/30/2009

Task Code	Hours	Fees
Asset Recoveries	44.3	21,473.00
Attendance at Bankruptcy Court Hearings	19.8	14,089.00
Bankruptcy Reporting and Postpetition Accounting	37.4	19,577.00
Canadian Matters	15.0	8,819.00
Claims Management	705.6	357,041.50
Committee Matters	110.3	62,636.00
Corporate Wind Down	39.9	18,787.00
DIP Financing and Reporting	150.2	81,837.00
FF&E and Distressed Inventory Disposition	133.2	71,350.00
General Duties and Case Administration	140.4	83,423.50
Liquidation Analysis/Wind down	884.3	504,699.00
Management Incentive Plan	116.1	72,809.50
Short Term Cash Management	197.1	105,914.00
Store Closing Activities	689.3	373,997.50
Travel	244.5	128,892.50
Total	3,527.4	\$1,925,345.50

EXHIBIT C

CIRCUIT CITY STORES, INC., et al.,

COMPLETE ACCOUNTING OF TIME EXPENDED BY DAY BY PROFESSIONAL

Circuit City Stores, Inc.**FTI Consulting, Inc.****Exhibit C - Complete Accounting of Time Expended by Day by Professional****For the Period 2/1/2009 through 4/30/2009**

Professional	Date	Hours	Description of Activity
Asset Recoveries			
Bibby, Thomas	3/27/2009	0.2	Review correspondence from N. Barnes (Rothschild) regarding liquidation details needed on GOB sale.
Duffy, Robert J	4/1/2009	0.8	Review Streambank and Systemax agreements for possible retention.
Coulombe, Stephen L	4/1/2009	0.4	Receive update on current IP potential sale candidates, Rothschild and Stream Bank.
Bibby, Thomas	4/1/2009	0.4	Attend meeting with D. Ramsey (CC) and J. Marcum (CC) regarding Streambank retention and asset listings and Systemax offer for database.
Bibby, Thomas	4/1/2009	0.4	Review comments by D. Ramsey (CC) regarding edits to Streambank employment documents and suggested revisions.
Bibby, Thomas	4/1/2009	0.3	Review schedule of approximately 96 vendor receivables with no preference potential to send demand letters to.
Bibby, Thomas	4/1/2009	0.1	Review correspondence from D. Conway (SAMSF) regarding update on draft of asset purchase agreement for Systemax.
Cashman, Brian	4/1/2009	0.6	Review converter coupons payments proceeds and discuss with M. Healy (CC) to ensure inclusion on miscellaneous asset recovery report.
Cashman, Brian	4/1/2009	0.4	Summarize listing of vendors with significant receivable balances.
Cashman, Brian	4/1/2009	0.4	Review Consor bid to sell litigation rights.
O'Loughlin, Morgan	4/1/2009	1.1	Create owned real estate update for committee presentation.
Coulombe, Stephen L	4/2/2009	0.4	Participate on call with G. Galardi (SAMSF) to review the current Stream Bank engagement letter and propose edits.
Bibby, Thomas	4/2/2009	0.9	Attend meeting with D. Ramsey (CC) regarding letters for collection efforts on account receivables from vendors.
Bibby, Thomas	4/2/2009	0.8	Review correspondence and payment details and data for potential preference payments to Graphics regarding sale of tab paper and releases of claims and any causes of action.
Bibby, Thomas	4/2/2009	0.1	Review correspondence from D. Ramsey (CC) regarding call with Skadden to discuss Streambank engagement letter.
Cashman, Brian	4/2/2009	0.6	Respond to emails from company regarding miscellaneous assets proceeds.
O'Loughlin, Morgan	4/2/2009	2.1	Participate in meeting with J. Marcum (CC), M. Mosier (CC), C. Crowe (CC) and D. Miller (CC) regarding status of remaining owned and leased real estate.
O'Loughlin, Morgan	4/2/2009	0.7	Participate in meeting with M. Foster (CC) regarding cash receipts related to tax refunds.
Cashman, Brian	4/3/2009	0.3	Discuss top 5 balances of vendor receivables with M. Mosier (CC) and H. Ferguson (CC).
Coulombe, Stephen L	4/7/2009	0.7	Analyze demand letters to warranty providers and assess reasonableness of time frame.
Bibby, Thomas	4/7/2009	0.8	Participate in discussion with J. Marcum (CC) regarding Systemax data and customer database issues for intellectual property sale.
Cashman, Brian	4/7/2009	0.3	Discuss next steps on warranty proceeds from Assurant and the Warranty Group with M. Mosier (CC) and C. Falconer (CC).

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Cashman, Brian	4/8/2009	0.6	Review breakdown of top receivable balances by type prepared by M. Mosier (CC) and understand nature of items and collectability.
O'Loughlin, Morgan	4/8/2009	1.4	Create summary schedule for receivable balances with top 7 vendors.
O'Loughlin, Morgan	4/8/2009	0.8	Create additional summaries for receivable balances and discuss with H. Ferguson (CC).
O'Loughlin, Morgan	4/8/2009	0.6	Participate in meeting with H. Ferguson (CC) regarding largest 7 receivable balances and related processes to claw back funds.
Cashman, Brian	4/9/2009	0.6	Review retention document for Stream Bank relating to intellectual property process.
Cashman, Brian	4/9/2009	0.4	Review stalking horse bid relating to intellectual property process.
O'Loughlin, Morgan	4/9/2009	1.2	Update real estate section of presentation with bid update.
O'Loughlin, Morgan	4/9/2009	0.7	Participate in meeting with D. Miller (CC) regarding status of leased real estate.
Cashman, Brian	4/10/2009	0.4	Review proposed sale of paper with J. Marcum (CC).
Cashman, Brian	4/10/2009	0.3	Work with Company to get a formal description of paper being sold for legal documents.
Waiting, Mark	4/10/2009	0.2	Review receivable balance summary for top 7 vendors with M. O'Loughlin (FTI).
O'Loughlin, Morgan	4/10/2009	1.1	Update vendor receivable balance summary schedule and distribute to team.
O'Loughlin, Morgan	4/10/2009	0.2	Review receivable balance summary for top 7 vendors with M. Waiting (FTI).
Bibby, Thomas	4/14/2009	0.6	Review press release and edits/comments prepared by Streambank regarding sale to Systemax of intellectual property.
Cashman, Brian	4/14/2009	0.6	Review warranty proceeds with J. Marcum (CC).
O'Loughlin, Morgan	4/14/2009	1.1	Participate in meeting with D. Miller (CC) regarding Santa Barbara lease and strategy for remaining leased properties.
O'Loughlin, Morgan	4/14/2009	0.9	Attend meeting with H. Ferguson (CC) regarding A/R vendor balances and analysis assumptions.
Bibby, Thomas	4/15/2009	0.5	Review and follow up on correspondence from E. Mitchell (CC) regarding resolution of move issue for servers and information technology equipment for asset purchase.
Bibby, Thomas	4/15/2009	0.3	Participate on teleconference with J. Marcum (CC) regarding sell of intellectual property to Systemax and press release by Streambank.
Cashman, Brian	4/15/2009	0.8	Update asset recovery information in case status update.
Cashman, Brian	4/15/2009	0.4	Update warranty information in case status update.
Ryba, Lauren	4/15/2009	0.4	Revise Rothschild and Other IP proceeds recovered and confirm estimated timeframe.
Ryba, Lauren	4/15/2009	0.2	Update warranty proceeds for timing after October 2009.
Ryba, Lauren	4/15/2009	0.2	Update timeframe for receipt of NNIL cash from Bermuda.
Cashman, Brian	4/16/2009	0.8	Update asset recoveries section of case status update presentation to UCC and discuss warranty proceeds with J. Marcum (CC).
Cashman, Brian	4/16/2009	0.5	Discuss intellectual property process with J. Marcum (CC) and how to maximize process with Stream Bank.
Coulombe, Stephen L	4/17/2009	0.8	Review timing of asset recovery proceeds, particularly intellectual property, real estate and warranty with J. Marcum (CC).
Cashman, Brian	4/20/2009	0.2	Respond to question from G. Fried (Streambank) regarding intellectual property.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Duffy, Robert J	4/21/2009	0.9	Review current warranty analysis and demand letters and reasonableness of time frame and filing lawsuits.
Duffy, Robert J	4/21/2009	0.6	Review asset recovery section of case status presentation with J. Marcum (CC).
Cashman, Brian	4/21/2009	0.2	Review demand letter sent to TWG requesting payment.
Duffy, Robert J	4/22/2009	1.1	Participate on call with J. Marcum (CC) regarding A/R holdback balances and strategy to collect.
Ryba, Lauren	4/22/2009	0.9	Correspond with H. Ferguson (CC) in regards to A/R holdback and increases or decreases by card and reason for change.
O'Loughlin, Morgan	4/22/2009	1.3	Create hi-low summary analysis for A/R holdback ranges to show potential recovery based on chargeback levels.
O'Loughlin, Morgan	4/22/2009	0.7	Participate in meeting with H. Ferguson (CC) and K. Babb (CC) regarding nature of chargeback's and activity.
O'Loughlin, Morgan	4/22/2009	0.6	Review chargeback detail and trend on A/R holdback balances to calculate forecasted recovery ranges.
O'Loughlin, Morgan	4/22/2009	0.3	Work with K. Babb (CC) to get detail for A/R chargeback's.
Ryba, Lauren	4/23/2009	0.4	Attend meeting with M. Wilhelm (CC) to determine landlords wire detail for two real estate leases.
O'Loughlin, Morgan	4/23/2009	1.2	Make updates to asset recovery section of case status update presentation.
O'Loughlin, Morgan	4/23/2009	0.9	Revise owned real estate with updates from D. Miller (CC).
O'Loughlin, Morgan	4/24/2009	1.2	Create updated section for owned real estate and leased real estate for case status presentation.
Bibby, Thomas	4/27/2009	0.6	Prepare correspondence to N. Barnes (Rothschild) regarding liquidation recovery details on inventory.
O'Loughlin, Morgan	4/27/2009	0.9	Participate in meeting with D. Miller (CC) regarding owned and leased real estate.
O'Loughlin, Morgan	4/28/2009	1.1	Create summary for GMAC recovery and timing by location.
O'Loughlin, Morgan	4/28/2009	0.9	Participate in meeting with B. Milenbachs (CC) regarding GMAC home recoveries.
Cashman, Brian	4/29/2009	0.6	Update warranty information in case status update.
Cashman, Brian	4/29/2009	0.3	Update asset recovery information in case status update.
<i>Subtotal - Asset Recoveries</i>		44.3	

Attendance at Bankruptcy Court Hearings

Cashman, Brian	2/12/2009	0.8	Prepare for bankruptcy hearing with J. Liberi (SAMSF) by discussing potential issues.
Regan, Kevin	2/13/2009	2.5	Attend the court hearing to possibly testify on store closing processes.
Regan, Kevin	2/13/2009	1.8	Attend meeting at McGuire Woods office in preparation for attending court hearing.
Cashman, Brian	2/13/2009	2.5	Attend the bankruptcy court hearing to possibly testify on vendor motions.
Cashman, Brian	2/13/2009	1.5	Prepare for bankruptcy hearings at McGuire Woods.
Regan, Kevin	2/17/2009	2.0	Prepare for meeting with G. Galardi (SAMSF) for the DIP hearing.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Regan, Kevin	2/17/2009	1.3	Attend court hearing on DIP and other matters.
Weinsten, Mark	2/25/2009	2.4	Review, edit proffer and prepare for hearing.
Weinsten, Mark	2/25/2009	1.7	Attend hearing regarding Management Incentive Plan findings and next steps.
Weinsten, Mark	2/25/2009	0.9	Meet with executive team, G. Galardi (SAMSF) and local counsel to discuss preparations for hearing.
Weinsten, Mark	2/25/2009	0.3	Meet with J. Marcum (CC) and G. Galardi (SAMSF) to discuss Congressional subpoena.
Regan, Kevin	3/30/2009	0.5	Attend court hearing on JV settlement.
Cashman, Brian	4/14/2009	1.6	Attend court hearing which discussed intellectual property stalking horse and sales process.
<i>Subtotal - Attendance at Bankruptcy Court Hearings</i>		19.8	

Bankruptcy Reporting and Postpetition Accounting

Duffy, Robert J	2/2/2009	0.4	Review GOB sales flash report.
Ryba, Lauren	2/2/2009	0.4	Update daily GOB sales and circulate to team, bank, Protiviti and client.
Stegenga, Scott	2/2/2009	0.1	Review daily GOB sales results.
Ryba, Lauren	2/4/2009	0.6	Update daily GOB sales and circulate to team, bank, Protiviti and client.
Duffy, Robert J	2/5/2009	1.4	Review GOB daily sales CC prepared and compare to daily liquidator sales.
Ryba, Lauren	2/5/2009	0.6	Update daily GOB sales and circulate to team, bank, Protiviti and client.
Behnke, Thomas A	2/10/2009	0.7	Continue to work on monthly operating report review with M. Mosier (CC) and A. Pietrantoni (CC).
Behnke, Thomas A	2/10/2009	0.4	Review monthly operating report draft in preparation for review meeting.
Ryba, Lauren	2/10/2009	0.6	Update daily GOB sales and circulate to team, bank, Protiviti and client.
Ryba, Lauren	2/11/2009	0.6	Update daily GOB sales and circulate to team, bank, Protiviti and client.
Behnke, Thomas A	2/12/2009	0.2	Review revised draft of monthly operating report.
Ryba, Lauren	2/12/2009	0.4	Update daily GOB sales and circulate to team, bank, Protiviti and client.
Ryba, Lauren	2/13/2009	0.4	Update daily GOB sales and circulate to team, bank, Protiviti and client.
Ryba, Lauren	2/16/2009	0.4	Update daily GOB sales and circulate to team, bank, Protiviti and client.
Ryba, Lauren	2/17/2009	0.4	Update daily GOB sales and circulate to team, bank, Protiviti and client.
Ryba, Lauren	2/18/2009	0.4	Update daily GOB sales and circulate to team, bank, Protiviti and client.
Duffy, Robert J	2/19/2009	0.3	Review updated GOB daily sales file.
Cashman, Brian	2/19/2009	0.6	Review appendix to December monthly operating report with H. Ferguson (CC) and K. Silva (CC).
Ryba, Lauren	2/19/2009	0.4	Update daily GOB sales and circulate to team, bank, Protiviti and client.
Duffy, Robert J	2/23/2009	0.3	Review most current daily GOB sales.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Ryba, Lauren	2/23/2009	0.4	Update daily GOB sales and circulate to team, bank, Protiviti and client.
Ryba, Lauren	2/24/2009	0.4	Update daily GOB sales and circulate to team, bank, Protiviti and client.
Ryba, Lauren	2/25/2009	0.4	Update daily GOB sales and circulate to team, bank, Protiviti and client.
Cashman, Brian	2/26/2009	0.3	Answer question from L. Baldyga (CC) regarding report requirement of Weekly Sale Reconciliation.
Ryba, Lauren	2/26/2009	0.4	Update daily GOB sales and circulate to team, bank, Protiviti and client.
Cashman, Brian	2/27/2009	0.2	Review daily wind down certificate prepared by L. Baldyga (CC).
Duffy, Robert J	3/2/2009	0.3	Review updated GOB daily sales file.
Bibby, Thomas	3/2/2009	0.3	Review 3/6 cash report.
Bibby, Thomas	3/2/2009	0.2	Review 3/5 GOB flash report .
O'Loughlin, Morgan	3/2/2009	1.2	Create preliminary cure exhibit for lease sale auction.
O'Loughlin, Morgan	3/2/2009	0.8	Create rent forecast for store #800 for Skadden.
O'Loughlin, Morgan	3/2/2009	0.7	Provide Skadden with template for cure amounts for exhibit in lease auction .
O'Loughlin, Morgan	3/2/2009	0.4	Follow up with S. Snelson (CC) on cure amounts and open invoices.
Duffy, Robert J	3/3/2009	0.5	Review updated GOB daily sales file.
Duffy, Robert J	3/3/2009	0.3	Review 3/2 GOB sales report for sales to date and week to date.
Bibby, Thomas	3/3/2009	0.3	Review 3/2 GOB sales report for sales to date and week to date.
O'Loughlin, Morgan	3/3/2009	1.0	Create draft for Lease Sale Auction exhibit for Skadden.
Duffy, Robert J	3/4/2009	0.7	Review updated GOB daily sales file and remaining inventory for remainder of sale.
Bibby, Thomas	3/4/2009	0.6	Review 3/3 GOB sales report for sales and to date amounts.
O'Loughlin, Morgan	3/4/2009	0.8	Add new leases and create different versions of cure schedule exhibit for lease sales.
Duffy, Robert J	3/5/2009	0.6	Review updated GOB daily sales file and remaining inventory for remainder of sale.
Bibby, Thomas	3/5/2009	0.3	Review 3/5 daily cash report.
Bibby, Thomas	3/5/2009	0.3	Review 3/4 GOB flash report.
Stegenga, Scott	3/5/2009	0.2	Participate on a call with I. Fredericks (SAMSF) regarding security issues at the Ardmore facility.
O'Loughlin, Morgan	3/5/2009	0.7	Review current bids for lease auction.
O'Loughlin, Morgan	3/5/2009	0.4	Add sign leases to cure analysis exhibit for lease sales.
Duffy, Robert J	3/6/2009	0.6	Review updated GOB daily sales file and remaining inventory for remainder of sale.
Duffy, Robert J	3/9/2009	1.1	Review final GOB daily sales file.
Bibby, Thomas	3/9/2009	0.3	Review 3/8 GOB flash report.
O'Loughlin, Morgan	3/9/2009	0.4	Review final daily GOB sales report from JV.
Cashman, Brian	3/10/2009	0.8	Review weekly flash report prepared by L Ryba (FTI).

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
O'Loughlin, Morgan	3/11/2009	0.6	Work with M. Healy (CC) to reconcile JV GOB sales report to CC report.
Coulombe, Stephen L	3/12/2009	0.6	Review draft of January Monthly Operating Report.
O'Loughlin, Morgan	3/13/2009	0.5	Participate in meeting with S. Snelson (CC) regarding cure amount's related to auctioned leases.
Regan, Kevin	3/16/2009	0.4	Review three days of GOB recoveries from D. Steele (SB).
Regan, Kevin	3/19/2009	0.4	Participate in further discussions with J. Marcum (CC) concerning the GOB reconciliation schedule.
Cashman, Brian	3/23/2009	0.7	Discuss monthly operating report with M. Mosier (CC) and A. Pietrantoni (CC).
McKeighan, Erin	3/25/2009	1.0	Begin analyzing prepayments that occurred in the 90-days proceeding the bankruptcy.
McKeighan, Erin	3/25/2009	0.2	Participate in call with H. Ferguson (CC) regarding additional invoices needed to reconcile prepayments occurring in the 90 days proceeding the bankruptcy.
McKeighan, Erin	3/26/2009	2.0	Perform analysis to generate a new 90-day payment file to be part of the upcoming schedule amendment.
McKeighan, Erin	3/26/2009	0.3	Receive and load into Oracle 90 day payment additions from H. Ferguson (CC).
McKeighan, Erin	3/27/2009	1.5	Make changes to updated 90-day payment file per discussion with H. Ferguson (CC).
McKeighan, Erin	3/27/2009	0.5	Discuss updated 90-day payment file with H. Ferguson (CC).
McKeighan, Erin	3/30/2009	1.0	Reconcile old 90-day payment file to new 90-day payment .
Cashman, Brian	3/31/2009	0.6	Review weekly cash flow report prepared by L. Ryba (FTI) and provide feedback. Review report with M. Mosier (CC).
Cashman, Brian	4/8/2009	0.8	Respond to various emails from client regarding monthly operating report.
Cashman, Brian	4/9/2009	0.8	Attend meeting with A. Pietrantoni (CC) and M. Mosier (CC) to review February monthly operating report.

Subtotal - Bankruptcy Reporting and Postpetition Accounting***37.4******Canadian Matters***

Waiting, Mark	2/3/2009	0.8	Participate on call with Canadian professionals to discuss Canadian sale process.
Ryba, Lauren	2/3/2009	0.2	Follow up with S. Lai (FTI) to determine Canadian materials that are required to be sent to BofA.
Duffy, Robert J	2/4/2009	0.8	Revise plan for next steps to advance Canada progress.
Duffy, Robert J	2/5/2009	1.4	Review the current status of Canada.
Coulombe, Stephen L	2/5/2009	1.0	Review updated Canadian performance and assess issues relating to DIP.
Waiting, Mark	2/10/2009	0.5	Participate on call with Canadian professionals to discuss status of Canadian sale.
Waiting, Mark	2/11/2009	0.8	Participate on call with Canadian professionals to discuss DIP financing requirements for Canada.
Waiting, Mark	2/11/2009	0.7	Participate on call with Canadian professionals to discuss Canadian variance report.
Waiting, Mark	2/11/2009	0.7	Participate on call with Canadian professionals to discuss sale.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Ryba, Lauren	2/11/2009	0.7	Explain changes to the liquidation analysis and cash call to S. Lai (FTI) and follow up to obtain new Canadian variance and cash flow.
Bibby, Thomas	2/13/2009	0.1	Review correspondence from G. Galardi (SAMS) regarding update on meeting with Canada.
Waiting, Mark	2/18/2009	0.7	Participate on call with Canadian professionals to discuss variance report.
Waiting, Mark	2/19/2009	0.2	Follow up with L. Ryba (FTI) and S. Lai (FTI) to determine the information that needs to be sent to the banks.
Ryba, Lauren	2/19/2009	0.2	Follow up with M. Waiting (FTI) and S. Lai (FTI) to determine the information that needs to be sent to the banks.
Bibby, Thomas	2/20/2009	0.3	Review inter-creditor agreement with InterTan for use of proceeds.
Ryba, Lauren	2/25/2009	1.3	Participate on call with S. Lai (FTI) to review the changes to the liquidation analysis .
Bibby, Thomas	2/27/2009	0.3	Review cash variance report for Canada.
Bibby, Thomas	3/27/2009	0.2	Review Canadian cash variance report.
Bibby, Thomas	4/1/2009	0.2	Review Canadian variance report for cash for week ending March 29.
Bibby, Thomas	4/7/2009	0.1	Review weekly Canadian cash variance report.
Cashman, Brian	4/10/2009	0.2	Discuss Canadian flash report with B. McCartney (CC).
Ryba, Lauren	4/13/2009	0.7	Attend meeting with J. Marcum (CC) to review current status of Canadian sale.
Bibby, Thomas	4/15/2009	0.2	Review Canadian cash variance report for week.
Ryba, Lauren	4/15/2009	0.8	Revise both Canadian proceeds line items with new information received from J. Marcum (CC).
Bibby, Thomas	4/23/2009	0.2	Review week ending 4/26 Canadian variance report.
Ryba, Lauren	4/23/2009	0.6	Participate on call with J. Marcum (CC) and M. O'Loughlin (FTI) regarding Canada case status update and IP.
Ryba, Lauren	4/23/2009	0.3	Correspond with S. Lai (FTI) to request an update to current language in regards to Canada for the UCC presentation.
O'Loughlin, Morgan	4/23/2009	0.6	Participate on call with J. Marcum (CC) and L. Ryba (FTI) regarding Canada case status update and IP.
Ryba, Lauren	4/28/2009	0.2	Correspond with S. Lai (FTI) to confirm the Canadian verbiage for the UCC presentation is approved by legal counsel.

Subtotal - Canadian Matters ***15.0***

Claims Management

Behnke, Thomas A	2/2/2009	1.9	Draft claims process agenda, claim summary reports, issues list and preparation for claims reconciliation meeting.
Behnke, Thomas A	2/2/2009	1.3	Review claims reconciliation process with T. Tilghman (CC).
Behnke, Thomas A	2/2/2009	1.1	Continue to draft claim process agenda and issues list for claims reconciliation meeting.
Behnke, Thomas A	2/2/2009	0.8	Analyze 503(b)(9) claims for next tier of reconciliation and review filing unliquidated claims population.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Behnke, Thomas A	2/2/2009	0.8	Participate on call with J. Greanias (FTI), K. Silva (CC), H. Ferguson (CC) and T. Tilghman (CC) in regards to claim reconciliation status.
Behnke, Thomas A	2/2/2009	0.7	Review claims reconciliation process with T. Tilghman (CC) and K. Silva (CC).
Greanias, Jennifer	2/2/2009	0.8	Participate on call with T. Behnke (FTI), K. Silva (CC), H. Ferguson (CC) and T. Tilghman (CC) in regards to claim reconciliation status.
Greanias, Jennifer	2/2/2009	0.4	Perform analysis on all 503(b)(9) consignment vendors.
McKeighan, Erin	2/2/2009	1.7	Update specific claims for objections as directed by Skadden.
McKeighan, Erin	2/2/2009	1.0	Draft new claims to duplicate and amended claims exhibit for objections.
McKeighan, Erin	2/2/2009	0.8	Create Triage reports for company review for new claims received from KCC.
Behnke, Thomas A	2/3/2009	2.0	Coordinate claims reconciliation process including investigation of various claim matters, for individual claimants, review of duplicate claim changes and follow up on various correspondence.
Behnke, Thomas A	2/3/2009	1.8	Review 503(b)(9) claims process. Participants included G. Galardi (SAMSF), S. Runnels (SAMSF), J. Liberi (SAMSF), D. Foley (MW), M. Mosier (CC), T. Tilghman (CC), H. Ferguson (CC), K. Silva (CC), B. Fose (CC) and K. Barksdale (CC).
Behnke, Thomas A	2/3/2009	1.4	Finalize claims process meeting materials and claim charts.
Behnke, Thomas A	2/3/2009	0.7	Review claims process, objections and adversary proceedings with G. Galardi (SAMSF), S. Runnels (SAMSF), J. Liberi (SAMSF) and D. Foley (MW).
Behnke, Thomas A	2/3/2009	0.7	Review and investigate several matters regarding notice and schedule.
Behnke, Thomas A	2/3/2009	0.5	Review reconciliation tasks with T. Tilghman (CC) and K. Barksdale (CC).
Behnke, Thomas A	2/3/2009	0.5	Finalize preparation for claims process meeting.
Behnke, Thomas A	2/3/2009	0.5	Review claim objections with D. Foley (MW), D. Blanks (MW), S. Boehm (MW), J. Liberi (SAMSF) and S. Runnels (SAMSF).
Behnke, Thomas A	2/3/2009	0.3	Discuss with J. Liberi (SAMSF) and S. Runnels (SAMSF) regarding claim objections.
Behnke, Thomas A	2/3/2009	0.2	Participate on call with E. Gershbein (KCC) regarding certain claim docketing regarding 503(b)(9).
Greanias, Jennifer	2/3/2009	1.2	Perform analysis on mail rebates.
McKeighan, Erin	2/3/2009	1.0	Make changes to duplicate and amended claims exhibits per Skadden.
Behnke, Thomas A	2/4/2009	1.5	Coordinate claims reconciliation process including a draft correspondence regarding various claims tasks, issues and timing.
Behnke, Thomas A	2/4/2009	1.5	Review and analysis of various claims documents including accounts receivable and other claims analysis including motion for allowance and claims filed.
Behnke, Thomas A	2/4/2009	0.7	Participate on call with J. Robinson (FTI) regarding preference actions.
Behnke, Thomas A	2/4/2009	0.7	Work with D. Foley (MW), D. Blanks (MW), S. Boehm (MW), J. Liberi (SAMSF), S. Runnels (SAMSF) regarding claim objection process.
Behnke, Thomas A	2/4/2009	0.6	Perform a detailed analysis of stipulations for allowance and analysis of preference and receivables.
Behnke, Thomas A	2/4/2009	0.3	Participate on call with J. Liberi (SAMSF) regarding certain claimant motions to allow 503(b)(9) claims.
Behnke, Thomas A	2/4/2009	0.2	Review final objection exhibits for duplicates and amended claims.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Robinson, Joshua M.	2/4/2009	0.7	Participate on call with T. Behnke (FTI) regarding Preference overview and outstanding tasks to complete.
Robinson, Joshua M.	2/4/2009	0.5	Participate on call with L. Nemerov (FTI) to discuss data for preference analysis.
Greanias, Jennifer	2/4/2009	0.5	Update duplicate and amended claims for first omnibus objection.
Nemerov, Lara	2/4/2009	1.1	Upload music and merchandise file for purpose of analysis.
Nemerov, Lara	2/4/2009	0.5	Participate on call with J. Robinson (FTI) to discuss data for preference analysis.
Behnke, Thomas A	2/5/2009	1.8	Coordinate claims reconciliation process. Including follow up on numerous inquiries regarding reconciliation, responses to allow claims, vendor accounts receivable.
Behnke, Thomas A	2/5/2009	0.8	Discuss with J. Robinson (FTI) regarding preference data.
Behnke, Thomas A	2/5/2009	0.8	Work with J. Greanias (FTI) and joined by S. Boehm (MW) regarding duplicate and amended claims.
Behnke, Thomas A	2/5/2009	0.7	Work with B. Fose (CC) and G. Lambert (CC) regarding vendor receivables claims reconciliation process.
Behnke, Thomas A	2/5/2009	0.3	Participate on call with T. Tilghman (CC) regarding various reconciliation matters.
Behnke, Thomas A	2/5/2009	0.2	Review preference data.
Behnke, Thomas A	2/5/2009	0.2	Participate on call with H. Ferguson (CC) and follow up regarding request for administrative claim.
Behnke, Thomas A	2/5/2009	0.1	Participate on call with H. Ferguson (CC) regarding claims processing tasks and timing.
Robinson, Joshua M.	2/5/2009	3.2	Begin to review preference data upload and note data anomalies for Friday call.
Robinson, Joshua M.	2/5/2009	0.8	Participate on call with T. Behnke (FTI) regarding preference data.
Greanias, Jennifer	2/5/2009	2.1	Perform due diligence on duplicate and amended claim objection.
Greanias, Jennifer	2/5/2009	0.9	Finalize due diligence on duplicate and amended claim objection.
Greanias, Jennifer	2/5/2009	0.8	Work with T. Behnke (FTI) in regards to duplicate and amended claim objection.
Greanias, Jennifer	2/5/2009	0.4	Update first omnibus objection to contain changes received from S. Boehm (MW).
Nemerov, Lara	2/5/2009	1.3	Analyze AP data and receivables data to create preference schedule.
Nemerov, Lara	2/5/2009	0.6	Combine AP data with receivables data for purposes of efficient analysis.
Nemerov, Lara	2/5/2009	0.5	Create index tables for purpose of improving performance.
Nemerov, Lara	2/5/2009	0.4	Upload merchandise advance ship date file for purpose of analysis.
Behnke, Thomas A	2/6/2009	1.7	Continue to work on preference analysis with J. Liberi (SAMSF) .
Behnke, Thomas A	2/6/2009	0.9	Prepare claims reconciliation meeting agenda, issues list and follow up on outstanding items.
Behnke, Thomas A	2/6/2009	0.9	Participate in call with J. Greanias (FTI), K. Silva (CC), H. Ferguson (CC), K. Barksdale (CC) and B. Fose (CC) in regards to claim status.
Behnke, Thomas A	2/6/2009	0.8	Participate on call with J. Liberi (SAMSF), J. Robinson (FTI) to discuss preference findings and questions.
Behnke, Thomas A	2/6/2009	0.5	Review duplicate and amended claim objection exhibit and draft note regarding treatment of certain claims.

Professional	Date	Hours	Description of Activity
Behnke, Thomas A	2/6/2009	0.5	Review duplicate and amend exhibit and request changes based on discussion with counsel.
Behnke, Thomas A	2/6/2009	0.4	Participate on call with D. Blanks (MW), S. Boehm (MW) and J. Greanias (FTI) regarding duplicate claims.
Behnke, Thomas A	2/6/2009	0.2	Review sample of non-product 503(b)(9) claim submissions for process to categorize.
Robinson, Joshua M.	2/6/2009	2.4	Analyze preference data received from client.
Robinson, Joshua M.	2/6/2009	0.8	Participate on call with J. Liberi (SAMSF), T. Behnke (FTI) to discuss preference findings and questions.
Greanias, Jennifer	2/6/2009	1.2	Perform analysis on duplicate and amended 503(b)(9) claims for purpose of ensuring CMS is updated with correct claim matches received from T. Tilghman (CC).
Greanias, Jennifer	2/6/2009	0.9	Participate in call with T. Behnke (FTI), K. Silva (CC), H. Ferguson (CC), K. Barksdale (CC) and B. Fose (CC) in regards to claim status.
Greanias, Jennifer	2/6/2009	0.4	Participate on call with D. Blanks (MW), S. Boehm (MW) and T Behnke (FTI) regarding duplicate claims.
Greanias, Jennifer	2/6/2009	0.3	Participate in call with S. Boehm (MW) and in regards to first omnibus objection.
Nemerov, Lara	2/6/2009	1.7	Analyze AP data to create procedure to see preference levels.
Nemerov, Lara	2/6/2009	0.5	Upload new merchandise and music receipt information for purpose of preference analysis.
Behnke, Thomas A	2/8/2009	0.7	Follow up on various claims reconciliation matters including revisions to task list and follow up on various claims reconciliation issues and tasks.
Behnke, Thomas A	2/9/2009	1.8	Work with claims reconciliation team with T. Tilghman (CC), H. Ferguson (CC), K. Barksdale (CC) and K. Silva (CC) regarding status and process.
Behnke, Thomas A	2/9/2009	1.5	Finalize duplicate and amendment claim objection review and document unless for objection.
Behnke, Thomas A	2/9/2009	1.3	Coordinate claims reconciliation process including follow up on various correspondence and reconciliation issues.
Behnke, Thomas A	2/9/2009	0.8	Work with H. Ferguson (CC), B. Fose (CC), and G. Lambert (CC) regarding accounts receivable reconciliation.
Behnke, Thomas A	2/9/2009	0.8	Prepare and follow up regarding claims reconciliation process.
Behnke, Thomas A	2/9/2009	0.6	Work on accounts receivable with M. Mosier (CC), H. Ferguson (CC) and B. Fose (CC).
Behnke, Thomas A	2/9/2009	0.5	Follow up on various reports for specific claim requests for reconciliation and allowance.
Behnke, Thomas A	2/9/2009	0.3	Participate on call with H. Ferguson (CC) and J. Liberi (SAMSF) regarding reconciliation issues.
Behnke, Thomas A	2/9/2009	0.3	Review duplicate claim finalization.
Behnke, Thomas A	2/9/2009	0.3	Review preference data.
Behnke, Thomas A	2/9/2009	0.2	Discuss with J. Liberi (SAMSF) regarding requests for creditor requests for 503(b)(9) allowances.
Behnke, Thomas A	2/9/2009	0.2	Discuss with H. Ferguson (CC) and G. Galardi (SAMSF) regarding reconciliation issues.
Behnke, Thomas A	2/9/2009	0.1	Discuss with T. Tilghman (CC) regarding status of certain claim reconciliations.
Robinson, Joshua M.	2/9/2009	1.7	Review programming code to validate correct output.
Robinson, Joshua M.	2/9/2009	1.2	Review unmatched receipts files to assess any data anomalies.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Robinson, Joshua M.	2/9/2009	0.8	Participate on call with T. Tilghman (CC) to discuss outstanding data items and next steps for data requests for preference analysis.
Greanias, Jennifer	2/9/2009	1.5	Continue to update first omnibus objection to contain changes received from S. Boehm (MW).
Nemerov, Lara	2/9/2009	2.0	Analyze procedure to allow each 100 days in preference period to evaluate preference.
Nemerov, Lara	2/9/2009	1.4	Write procedure to insert values into new value table.
Nemerov, Lara	2/9/2009	1.0	Debug procedure for analysis of new value preference.
Nemerov, Lara	2/9/2009	0.2	Search for vendor IDs for top preference creditors.
Behnke, Thomas A	2/10/2009	1.8	Finalize review of duplicate claim exhibits and review objection draft. Includes discussion with H. Ferguson (CC) regarding exhibits and draft note regarding final objection criteria.
Behnke, Thomas A	2/10/2009	1.5	Coordinate various aspects of the claims reconciliation process including review of accounts receivable information, follow up on certain vendor reconciliations, issues, resolution and process refinement and draft planning calendar.
Behnke, Thomas A	2/10/2009	1.5	Draft details plans various documentation for reconciliation process revisions and refinement.
Behnke, Thomas A	2/10/2009	1.1	Continue to work with H. Ferguson (CC) regarding claim reconciliation planning and follow up with G. Galardi (SAMSF) regarding claim reconciliation process.
Behnke, Thomas A	2/10/2009	0.6	Follow up on counsel request regarding preference data.
Behnke, Thomas A	2/10/2009	0.4	Discuss with J. Robinson (FTI) regarding preference data.
Behnke, Thomas A	2/10/2009	0.3	Discuss with T. Tilghman (CC) regarding return goods and consignment claims.
Robinson, Joshua M.	2/10/2009	1.8	Assist in design and QC preference calculation program.
Robinson, Joshua M.	2/10/2009	0.6	Review emails from T. Tilghman (CC) regarding data questions.
Robinson, Joshua M.	2/10/2009	0.4	Participate on call with T. Behnke (FTI) regarding data available to perform preference analysis.
Greanias, Jennifer	2/10/2009	0.5	Update first omnibus objection to contain changes received from D. Blanks (MW).
Greanias, Jennifer	2/10/2009	0.4	Create mail file for first omnibus objection for E. Gershbein (KCC).
McKeighan, Erin	2/10/2009	0.2	Provide 90 day payment information for specific vendors as requested by Skadden.
Nemerov, Lara	2/10/2009	1.0	Search for business type MP in merchandise and music data.
Nemerov, Lara	2/10/2009	0.5	Analyze Nikon data as example for preference analysis; pull all AP and receipt data between 8/1/08 and 11/10/08.
Nemerov, Lara	2/10/2009	0.5	Analyze new value procedure in order to insert values into new value table.
Nemerov, Lara	2/10/2009	0.5	Analyze AP data total in order to create new value procedure.
Torres, Diego	2/10/2009	0.4	Create mail files for KCC.
Behnke, Thomas A	2/11/2009	2.5	Coordinate claims reconciliation process including follow up research on various correspondence, review of payment information as requested by counsel relating to motions filed by vendors, review of objection, mail files and draft outline calendar of clai
Behnke, Thomas A	2/11/2009	0.4	Discuss with H. Ferguson (CC) regarding process and payment information requests.
Behnke, Thomas A	2/11/2009	0.4	Review request for payment information.

Professional	Date	Hours	Description of Activity
Behnke, Thomas A	2/11/2009	0.2	Discuss with I. Fredericks (SAMSF) regarding schedule amendment.
Robinson, Joshua M.	2/11/2009	1.5	Analyze and provide example email to T. Tilghman (CC) regarding payments that look like they should have a receipt item.
Robinson, Joshua M.	2/11/2009	0.7	Review emails from T. Tilghman (CC) and research response.
McKeighan, Erin	2/11/2009	0.2	Provide 90 day payment information for specific vendors as requested by Skadden.
Nemerov, Lara	2/11/2009	2.1	Format net preference analysis for vendor 70115 (Nikon), use if statement to evaluate the paid and receipt amounts.
Nemerov, Lara	2/11/2009	1.3	Join merchandise, music, and update into consolidated table.
Nemerov, Lara	2/11/2009	0.7	Create case statement to evaluate appropriate date for analysis (Ship date, key rec date, yard date) according to Freight On Board terms.
Nemerov, Lara	2/11/2009	0.5	Review data for preference queries.
Behnke, Thomas A	2/12/2009	1.2	Coordinate claim reconciliation process including review of various claims correspondence and coordinate claim tasks.
Behnke, Thomas A	2/12/2009	1.0	Work to update preference analysis with D. Foley (MW), J. Liberi (SAMSF), J. Robinson (FTI) and L. Nemerov (FTI).
Behnke, Thomas A	2/12/2009	0.5	Prepare for meeting regarding preference analysis including review of preference example.
Behnke, Thomas A	2/12/2009	0.4	Discuss with J. Robinson (FTI) and L. Nemerov (FTI) regarding preference analysis.
Behnke, Thomas A	2/12/2009	0.3	Discuss 90 day payment data request for vendor allowance motions with E. McKeighan (FTI).
Behnke, Thomas A	2/12/2009	0.2	Discuss with H. Ferguson (CC) regarding process for expediting requests for vendor requests for allowance or payment.
Robinson, Joshua M.	2/12/2009	2.0	Review preference impact in relation to 503(b)(9) claims.
Robinson, Joshua M.	2/12/2009	1.8	Review Merchandise receipt data and work thorough data file problems associated with improper export.
Robinson, Joshua M.	2/12/2009	1.0	Participate on call with D. Foley (MW), J. Liberi (SAMSF), T. Behnke (FTI) and L. Nemerov (FTI) regarding preference analysis and next steps.
McKeighan, Erin	2/12/2009	0.3	Participate on call with T. Behnke (FTI) regarding application to transfer 90 day payment data to company moving forward.
McKeighan, Erin	2/12/2009	0.3	Begin collecting data for 90 day payment application.
McKeighan, Erin	2/12/2009	0.2	Search 90 day payment data for specific vendor payments per Skadden.
Nemerov, Lara	2/12/2009	2.0	Create table with weighted average of terms for each vendor in order to see ordinary course per vendor during preference period.
Torres, Diego	2/12/2009	1.5	Format and upload Circuit City data transfer files from KCC which includes proof of claims .
Nemerov, Lara	2/12/2009	1.3	Create excel file combining payments, paid receipts, and unpaid receipts.
Nemerov, Lara	2/12/2009	1.3	Find ordinary course for all vendors where the invoice amount is greater than 0 before 8/1/08, using the difference between check date and ship date.
Nemerov, Lara	2/12/2009	1.0	Evaluate merchandise amount table to find what does not exist in AP data, matching on the invoice number.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Nemerov, Lara	2/12/2009	1.0	Participate on call with J. Robinson (FTI), T. Behnke (FTI), D. Foley (MW) to discuss net preference analysis.
Torres, Diego	2/12/2009	0.8	Update filed date column in data transfer files to be compatible with dates in our database for purposes of analyzing.
Nemerov, Lara	2/12/2009	0.6	Load merchandise data with amount in order to create new procedure.
Nemerov, Lara	2/12/2009	0.4	Participate on call with J. Robinson (FTI), T. Behnke (FTI) to plan next steps for preference analysis.
Nemerov, Lara	2/12/2009	0.4	Format and update merchandise data in order for information to load properly into Oracle.
Duffy, Robert J	2/13/2009	2.2	Review claims management balance and detail for reasonable inclusion in the liquidation analysis .
Behnke, Thomas A	2/13/2009	1.9	Revise 503(b)(9) claim summary.
Behnke, Thomas A	2/13/2009	1.3	Analyze claims data load and investigate various data issues and review of additional 503(b)(9) claims.
Behnke, Thomas A	2/13/2009	0.6	Investigate additional 503(b)(9) claims to determine proper classification treatment.
Behnke, Thomas A	2/13/2009	0.2	Discuss with K. Barksdale (CC) regarding 503(b)(9) claim summary.
Behnke, Thomas A	2/13/2009	0.2	Review the preference analysis.
Robinson, Joshua M.	2/13/2009	1.2	Review program to calculate preference.
Robinson, Joshua M.	2/13/2009	1.0	Investigate problems in receipt data extracts and requests for new data extracts related to Preference.
Robinson, Joshua M.	2/13/2009	1.0	Validate receipt data received from CC.
McKeighan, Erin	2/13/2009	1.2	Add information to Report4 Master and Detail flagging 503(b)(9) claims.
McKeighan, Erin	2/13/2009	0.9	Begin creating an Access Database so for fielding Skadden requests.
McKeighan, Erin	2/13/2009	0.3	Make changes to specific claim classes per KCC new claim file.
Gilleland, Jeffrey	2/13/2009	1.1	Create and run updated Schedule G to include new contract records added on 2/13/09.
Nemerov, Lara	2/13/2009	3.5	Write procedure to evaluate running total for payments, receipts, and unpaid receipts during preference period.
Torres, Diego	2/13/2009	2.0	Update nature of claim information for new batch (KCC03) of claims by writing a procedure.
Torres, Diego	2/13/2009	1.5	Continue to write procedures to insert new nature of claims in database and update old nature of claims.
Nemerov, Lara	2/13/2009	1.2	Create table with payments, receipts, and unpaid receipts in order to evaluate in procedure.
Nemerov, Lara	2/13/2009	0.8	Join AP data with new receivables data for purposes of efficient analysis.
Torres, Diego	2/13/2009	0.7	Adjust claim modification information in our database for new claims in new batch (KCC03).
Torres, Diego	2/13/2009	0.5	Export Triage report to share drive for analysis to confirm valid data for claims.
Torres, Diego	2/13/2009	0.4	Transfer load images provided by KCC to local share drive for purposes of storing detailed claim information.
McKeighan, Erin	2/14/2009	1.1	Review KCC data for accuracy regarding 503(b)(9) claims and add CMS events so claims can be placed on an objection.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Behnke, Thomas A	2/15/2009	1.2	Finalize summary analysis tracking 503(b)(9) claims.
Behnke, Thomas A	2/15/2009	1.2	Prepare claims summary reports.
McKeighan, Erin	2/15/2009	0.6	Make PBGC duplicate claim matches.
McKeighan, Erin	2/15/2009	0.4	Review claim issue.
McKeighan, Erin	2/15/2009	0.2	Review detail and master procedure.
Behnke, Thomas A	2/16/2009	2.0	Perform a detailed review and analysis of individual 503(b)(9) claims that are duplicate of non-503(b)(9) claims and draft exhibit for individual claim objections for counsel.
Behnke, Thomas A	2/16/2009	1.3	Coordinate finalization of schedule amendment.
Behnke, Thomas A	2/16/2009	0.7	Review certain duplicate claims and 503(b)(9) claims to verify that claims data was proper for claims summary report.
Behnke, Thomas A	2/16/2009	0.5	Draft note regarding individual duplicate claim objections.
Behnke, Thomas A	2/16/2009	0.4	Revise 503(b)(9) claim tracking log.
Behnke, Thomas A	2/16/2009	0.4	Analyze unknown basis of claim from KCC data road and request revision.
Behnke, Thomas A	2/16/2009	0.3	Participate in follow up correspondence with KCC regarding certain claim docketing issues.
Behnke, Thomas A	2/16/2009	0.3	Review file of payments and call with E. McKeighan (FTI).
Behnke, Thomas A	2/16/2009	0.3	Discuss with E. McKeighan (FTI) regarding mail file and schedule amendment.
Behnke, Thomas A	2/16/2009	0.2	Participate on call with K. Barksdale (CC) regarding claims tracking log revisions and individual duplicate objections.
Lewandowski, Douglas	2/16/2009	0.9	Review the claim load process to determine why certain records were not loading properly into CMS.
McKeighan, Erin	2/16/2009	1.9	Finish creating and documenting 90 day payment data so that CC can take over the Skadden requests.
McKeighan, Erin	2/16/2009	1.1	Insert specific claim into Oracle database.
McKeighan, Erin	2/16/2009	1.0	Update agent and owner mailing address for schedule amendments.
McKeighan, Erin	2/16/2009	0.9	Schedule specific executory contracts on schedule F as requested by Skadden.
McKeighan, Erin	2/16/2009	0.8	Create mail files to send to KCC for schedule reports.
McKeighan, Erin	2/16/2009	0.7	Review natures of claim for claims received inconsistently from KCC.
McKeighan, Erin	2/16/2009	0.4	Make changes to specific schedule addresses as requested by Skadden.
McKeighan, Erin	2/16/2009	0.2	Review NOC categories for CMSi and CMS.
Gilleland, Jeffrey	2/16/2009	0.8	Update and run Amended Schedule G. Create and run Amended Schedule F.
Torres, Diego	2/16/2009	1.8	Create claims report to determine nature of claim accuracy for purposes of analyzing claims .
Nemerov, Lara	2/16/2009	1.6	Calculate ordinary new value where terms are 10 days off of ordinary course.
Nemerov, Lara	2/16/2009	1.0	Create preference table to include calculation of terms.
Nemerov, Lara	2/16/2009	0.8	Evaluate procedure to include new value calculation for purpose of preference analysis.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Nemerov, Lara	2/16/2009	0.8	Calculate ordinary new value using weighted average for payment information in procedure.
Nemerov, Lara	2/16/2009	0.7	Evaluate procedure to include ordinary course new value amount.
Nemerov, Lara	2/16/2009	0.7	Incorporate weighted average for payment information into procedure.
Nemerov, Lara	2/16/2009	0.4	Calculate weighted average for payment information.
Nemerov, Lara	2/16/2009	0.3	Add weighted average to preference table.
Duffy, Robert J	2/17/2009	0.6	Review preference claim detail.
Behnke, Thomas A	2/17/2009	1.8	Draft planning calendar and schedule for reconciliation of 503(b)(9) claims.
Behnke, Thomas A	2/17/2009	1.3	Investigate certain untimely claims and research certain claims for docketing deceptions.
Behnke, Thomas A	2/17/2009	0.7	Finalize schedule amendment completion and mail file verification.
Behnke, Thomas A	2/17/2009	0.5	Participate on call with H. Ferguson (CC) and K. Barksdale (CC) regarding claim reconciliation.
Behnke, Thomas A	2/17/2009	0.4	Investigate claim summary inquiry by Skadden in regard to exclusivity motion.
Behnke, Thomas A	2/17/2009	0.3	Analyze and correspond to emails regarding treatment of late 503(b)(9) claims.
Behnke, Thomas A	2/17/2009	0.3	Investigate preference claims with 503(b)(9) possession as requested.
Behnke, Thomas A	2/17/2009	0.2	Participate on call with H. Ferguson (CC) regarding task calendar for reconciliation and objection to 503(b)(9) claims.
Robinson, Joshua M.	2/17/2009	1.0	Review preference analysis.
Lewandowski, Douglas	2/17/2009	1.7	Review the KCC claims summary and identify amount differences between their file and CMS.
Lewandowski, Douglas	2/17/2009	0.5	Work with D. Torres (FTI) to review the claim load process.
Gilleland, Jeffrey	2/17/2009	0.3	Run updated Amended Schedules F and G.
Nemerov, Lara	2/17/2009	1.2	Find unmatched data between new merchandise and music data and ap data.
Nemerov, Lara	2/17/2009	1.0	Upload new merchandise and music data for purpose of preference analysis.
Nemerov, Lara	2/17/2009	0.9	Write procedure to exclude 503(b)(9) claims from new value analysis.
Nemerov, Lara	2/17/2009	0.6	Search for check numbers in A/P data missing from net value calculation.
Torres, Diego	2/17/2009	0.5	Work with D. Lewandowski (FTI) for purposes of finding claims that were recorded inaccurately from KCC load .
Torres, Diego	2/17/2009	0.5	Update nature of claims from KCC load to accurate description.
Nemerov, Lara	2/17/2009	0.5	Create table with missing weighted average data per vendor id.
Nemerov, Lara	2/17/2009	0.4	Create indexes on music and merchandise data for purposes of efficient analysis.
Nemerov, Lara	2/17/2009	0.3	Run and debug procedure for all vendors in A/P data.
Behnke, Thomas A	2/18/2009	1.2	Participate on call regarding 503(b)(9) claims reconciliation status with H. Ferguson (CC), K. Barksdale (CC), G. Lambert (CC).
Behnke, Thomas A	2/18/2009	0.9	Finalize follow up items from claims reconciliation call including batch 3 of triage file for 503(b)(9) claims and investigate inquiries made by the reconciliation team.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Behnke, Thomas A	2/18/2009	0.9	Investigate certain 503(b)(9) claims for various issues and correspond with reconciliation team.
Behnke, Thomas A	2/18/2009	0.8	Prepare issues list for claims reconciliation status call.
Behnke, Thomas A	2/18/2009	0.3	Review wire data for preference analysis.
Behnke, Thomas A	2/18/2009	0.2	Follow up on request for individual vendor request motion for set-off.
Robinson, Joshua M.	2/18/2009	0.8	Review transactions for Direct TV and send to H. Ferguson (CC) for review.
McKeighan, Erin	2/18/2009	0.2	Review wire data for 90 day payments.
Nemerov, Lara	2/18/2009	0.6	Analyze unpaid invoices for new data received on 2/17.
Nemerov, Lara	2/18/2009	0.4	Create preference table for new data received on 2/17.
Behnke, Thomas A	2/19/2009	1.3	Update and revision to reconciliation planning and tracking log and follow up on various reconciliation requests by company personnel.
Behnke, Thomas A	2/19/2009	0.7	Follow up on various planning and process items relating to 503(b)(9) claims reconciliation and correspondence.
Behnke, Thomas A	2/19/2009	0.5	Discuss with K. Barksdale (CC) regarding claims reconciliation for 503(b)(9) claims.
Behnke, Thomas A	2/19/2009	0.4	Investigate certain claim docketing and processing as requested by the company reconciliation team.
Behnke, Thomas A	2/19/2009	0.4	Draft correspondence and prepare analysis regarding superseding claims to scheduled liabilities.
Behnke, Thomas A	2/19/2009	0.4	Discuss with K. Barksdale (CC) regarding update of 503(b)(9) claim tracking log as status of claims processing issues and status.
Behnke, Thomas A	2/19/2009	0.4	Discuss with H. Ferguson (CC) regarding various claims processing issues and status.
Robinson, Joshua M.	2/19/2009	1.6	Investigate data anomalies in preference data.
Robinson, Joshua M.	2/19/2009	1.5	Review preference analysis.
McKeighan, Erin	2/19/2009	0.6	Review wire reconciliation process for preference.
Torres, Diego	2/19/2009	1.3	Reconcile wire file from detail provided to original file .
Nemerov, Lara	2/19/2009	1.0	Compare new preference analysis with data received on 2/17 with analysis done on 2/13.
Behnke, Thomas A	2/20/2009	2.0	Coordinate claims reconciliation process including follow up on correspondence, investigation of certain claims, planning and coordination of training of claims tasks and resolution of issues.
Behnke, Thomas A	2/20/2009	0.9	Discuss with J. Robinson (FTI) to discuss detailed review of preference analysis.
Behnke, Thomas A	2/20/2009	0.5	Analyze claim matching to schedules and nature of claim revision based on schedule matching request revisions.
Behnke, Thomas A	2/20/2009	0.5	Discuss with D. Lewandowski (FTI) regarding superseding claims scheduled liabilities based on KCC data and various data anomalies relating to the analysis.
Behnke, Thomas A	2/20/2009	0.3	Review summary draft preference analysis.
Robinson, Joshua M.	2/20/2009	1.5	Modify preference analysis, rerun and review results.
Robinson, Joshua M.	2/20/2009	1.3	Review results of preference analysis and query possible data anomalies.
Robinson, Joshua M.	2/20/2009	0.9	Discuss with T. Behnke (FTI) to discuss results of preference analysis.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Robinson, Joshua M.	2/20/2009	0.8	Review final preference output.
Lewandowski, Douglas	2/20/2009	1.7	Review KCC claim to schedule matching to identify valid supersede matches.
Lewandowski, Douglas	2/20/2009	0.5	Participate on call with T. Behnke (FTI) to discuss KCC claim to schedule matching.
Lewandowski, Douglas	2/20/2009	0.5	Include the CMS claim nature of claim in the KCC schedule to claim matching file.
Nemerov, Lara	2/20/2009	2.0	Analyze and format new value preference analysis for LG (vendor 41).
Nemerov, Lara	2/20/2009	1.3	Include total payments and receipts per vendor in final preference analysis.
Nemerov, Lara	2/20/2009	1.0	Analyze average term for check payments after 8/12/08.
Torres, Diego	2/20/2009	1.0	Format and upload wire file into database system .
Nemerov, Lara	2/20/2009	0.8	Join total weighted average table and payment information weighted average.
Nemerov, Lara	2/20/2009	0.7	Upload AP file for purpose of preference analysis.
Nemerov, Lara	2/20/2009	0.7	Rerun final preference analysis for new dates.
Nemerov, Lara	2/20/2009	0.5	Include invoices that end in 'R' for final preference analysis.
Bibby, Thomas	2/23/2009	0.3	Participate on conference call with T. Behnke (FTI) regarding data request from committee on preferences and claims.
Bibby, Thomas	2/23/2009	0.1	Review correspondence regarding data request from Committee on preference and claim information.
Behnke, Thomas A	2/23/2009	1.2	Analyze and investigate additional duplicate 503(b)(9) claims as requested by counsel.
Behnke, Thomas A	2/23/2009	1.0	Participate on call with E. Gershbein (KCC) regarding docketing certain claims and investigate draft correspondence regarding docketing exceptions for 503(b)(9) claim status.
Behnke, Thomas A	2/23/2009	0.8	Participate on call with D. Foley (MW), S. Boehm (MW), J. Liberi (SAMSF), J. Robinson (FTI) and D. Lewandowski (FTI) regarding 503(b)(9) claim status and objections.
Behnke, Thomas A	2/23/2009	0.6	Prepare for calls regarding individual duplicate claims and 503(b)(9) objection and preference timing.
Behnke, Thomas A	2/23/2009	0.4	Participate on call with J. Preas (CC) and follow up on request regarding filed executory contracts on Schedule G.
Behnke, Thomas A	2/23/2009	0.3	Participate on call with T. Bibby (FTI) regarding committee request and 503(b)(9) status.
Behnke, Thomas A	2/23/2009	0.3	Review individual duplicate claim objections.
Behnke, Thomas A	2/23/2009	0.3	Investigate certain claimant name revisions.
Behnke, Thomas A	2/23/2009	0.3	Participate on call with D. Blanks (MW), S. Boehm (MW) and D. Lewandowski (FTI) regarding individual duplicate claim objections.
Behnke, Thomas A	2/23/2009	0.2	Participate on call with H. Ferguson (CC) regarding various 503(b)(9) project status for objections.
Behnke, Thomas A	2/23/2009	0.2	Participate on call with K. Barksdale (CC) regarding 503(b)(9) claim status.
Behnke, Thomas A	2/23/2009	0.1	Participate on call with H. Ferguson (CC) regarding 503(b)(9) status.
Robinson, Joshua M.	2/23/2009	0.8	Participate on call with T. Behnke (FTI), D. Lewandowski (FTI), J. Liberi (SAMSF), D. Foley (MW) to discuss 503(b)(9) claim status and preference analysis results.
Robinson, Joshua M.	2/23/2009	0.7	Compose email to J. Liberi (SAMSF), D. Foley (MW) regarding preference summary and results of preference analysis.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Lewandowski, Douglas	2/23/2009	1.1	Create a CMS export of the contracts.
Lewandowski, Douglas	2/23/2009	0.8	Work with D. Torres (FTI) to supersede schedules with claims per KCC matching.
Lewandowski, Douglas	2/23/2009	0.8	Participate on call with T. Behnke (FTI), J. Robinson (FTI), D. Foley (MW), S. Boehm (MW), J. Liberi (SAMSF) to discuss task list and objections.
Lewandowski, Douglas	2/23/2009	0.3	Participate on call with T. Behnke (FTI), D. Blanks (MW), and S. Boehm (MW) to discuss duplicate claim objections.
Lewandowski, Douglas	2/23/2009	0.2	Review duplicate claims objection.
Torres, Diego	2/23/2009	0.8	Work with D. Lewandowski (FTI) for purposes of changing nature of claims and superseding claims .
Nemerov, Lara	2/23/2009	0.3	Find duplicate vendor names in preference table for purposes of aggregate analysis.
Behnke, Thomas A	2/24/2009	1.5	Participate on call with H. Ferguson (CC), K. Silva (CC), B. Fose (CC), K. Barksdale (CC) and D. Lewandowski (FTI).
Behnke, Thomas A	2/24/2009	1.0	Follow up on various tasks and correspondence regarding 503(b)(9) claims reconciliation process.
Behnke, Thomas A	2/24/2009	0.7	Participate on call regarding 503(b)(9) and preference data for UCC request with G. Galardi (SAMSF), M. Waiting (FTI), and D. Lewandowski (FTI).
Behnke, Thomas A	2/24/2009	0.5	Discuss with D. Lewandowski (FTI) regarding 503(b)(9) claim tasks.
Behnke, Thomas A	2/24/2009	0.3	Review and analysis of initial batch of non-product review.
Behnke, Thomas A	2/24/2009	0.2	Participate on call with H. Ferguson (CC) and K. Silva (CC) regarding utilities filing 503(b)(9) claims.
Robinson, Joshua M.	2/24/2009	1.1	Review preference detail.
Waiting, Mark	2/24/2009	0.8	Review 503(b)(9) and preference data prior to call with counsel for accuracy.
Waiting, Mark	2/24/2009	0.7	Participate on call regarding 503(b)(9) and preference data for UCC request with G. Galardi (SAMSF), T. Behnke (FTI), and D. Lewandowski (FTI).
Lewandowski, Douglas	2/24/2009	1.5	Discuss with H. Ferguson (CC), K. Silva (CC), B. Fose (CC), K. Barksdale (CC) and T. Behnke (FTI) regarding 503(b)(9) claims and their status.
Lewandowski, Douglas	2/24/2009	0.9	Fix docketing errors in CMS.
Lewandowski, Douglas	2/24/2009	0.8	Work with D. Torres (FTI) on the KCC claim load process.
Lewandowski, Douglas	2/24/2009	0.7	Participate on call regarding 503(b)(9) and preference data for UCC request with G. Galardi (SAMSF), M. Waiting (FTI), and T. Behnke (FTI).
Lewandowski, Douglas	2/24/2009	0.5	Work with T. Behnke (FTI) on 503(b)(9) claims.
Nemerov, Lara	2/24/2009	1.2	Perform verification analysis to conclude that all payment and receipt data are accounted for in preference analysis for vendor 70057.
Nemerov, Lara	2/24/2009	1.0	Perform verification analysis to conclude that all payment and receipt data are accounted for in preference analysis for vendor 70741.
Nemerov, Lara	2/24/2009	1.0	Evaluate changes to be made to analysis: include payments with invoices ending in 'R', exclude vendors that only have unpaid receipts, use receipt date before invoice date.
Torres, Diego	2/24/2009	0.8	Work with D. Lewandowski (FTI) for purposes of reconciling claims .
Nemerov, Lara	2/24/2009	0.7	Perform verification analysis to conclude that all payment and receipt data are accounted for in preference analysis for vendor 70065.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Nemerov, Lara	2/24/2009	0.7	Perform verification analysis to conclude that all payment and receipt data are accounted for in preference analysis for vendor 560.
Nemerov, Lara	2/24/2009	0.5	Review new value procedure.
Nemerov, Lara	2/24/2009	0.5	Search for missing checks in preference table to see which vendor id and check numbers aren't included.
Nemerov, Lara	2/24/2009	0.5	Write analysis to include missing check data based on check number.
Nemerov, Lara	2/24/2009	0.4	Find total value for receipts that aren't in music or merchandise table but are accounted for in preference analysis.
Bibby, Thomas	2/25/2009	1.4	Review revised preference analysis schedule by vendor including new value defense, ordinary course analysis at +- 5 days and +-10 days and potential offset for 503(b)(9) claims.
Bibby, Thomas	2/25/2009	0.8	Review analysis of goods versus service providers for claims detail on 503(b)(9).
Behnke, Thomas A	2/25/2009	1.0	Follow up on claims reconciliation questions and 503(b)(9) claims.
Behnke, Thomas A	2/25/2009	0.3	Participate on call with K. Barksdale (CC) regarding 503(b)(9) claims.
Robinson, Joshua M.	2/25/2009	1.4	Review final preference report from L. Nemerov (FTI) and schedule meeting to discuss with Counsel.
Waiting, Mark	2/25/2009	1.2	Create schedule for fee settlement deck relating to initial round of store closings.
Lewandowski, Douglas	2/25/2009	0.4	Review claim images to determine if they are 503(b)(9) claims.
Nemerov, Lara	2/25/2009	1.3	Perform verification search for any missing data in final analysis from source data.
Nemerov, Lara	2/25/2009	1.0	Perform verification analysis to conclude that all payment and receipt data are accounted for in preference analysis for vendor 287.
Nemerov, Lara	2/25/2009	0.8	Format summary and vendor example data to print correctly, compile into one spreadsheet, and tie examples to summary table.
Nemerov, Lara	2/25/2009	0.7	Compute changes made in analysis: include payments with invoices ending in 'R', exclude vendors that only have unpaid receipts, use receipt date before invoice date.
Nemerov, Lara	2/25/2009	0.7	Perform verification analysis to conclude that all payment and receipt data are accounted for in preference analysis for vendor 70644.
Nemerov, Lara	2/25/2009	0.7	Perform verification analysis to conclude that all payment and receipt data are accounted for in preference analysis for vendor 70624.
Nemerov, Lara	2/25/2009	0.6	Perform verification analysis to conclude that all payment and receipt data are accounted for in preference analysis for vendor 70751.
Nemerov, Lara	2/25/2009	0.5	Rerun analysis using the aggregate receipt amount.
Nemerov, Lara	2/25/2009	0.4	Verify vendors missing from analysis have only unpaid receipt data by searching in ap data.
Nemerov, Lara	2/25/2009	0.3	Rerun analysis to verify only one receipt date is being pulled for each invoice id.
Behnke, Thomas A	2/26/2009	0.5	Review preference analysis and draft comments.
Behnke, Thomas A	2/26/2009	0.3	Review preference analysis.
Robinson, Joshua M.	2/26/2009	0.5	Participate on call with D. Foley (MW) to review preference summary report.
Lewandowski, Douglas	2/26/2009	1.3	Add the 503(b)(9) flag to the claim level instead of the detail level in CMSi.
Lewandowski, Douglas	2/26/2009	0.5	Adjust the functions in the CMS reports to properly identify the 503(b)(9) claims.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Nemerov, Lara	2/26/2009	1.4	Search for receipts that have payments during post petition or payment amount is <= 0.
Duffy, Robert J	2/27/2009	0.6	Provide comments on 503(b)(9) analysis .
Bibby, Thomas	2/27/2009	0.6	Review 503(b)(9) claim data.
Bibby, Thomas	2/27/2009	0.4	Review revised 503(b)(9) claim data received which will be sent to Protiviti.
Behnke, Thomas A	2/27/2009	1.0	Follow up on correspondence regarding request for information regarding certain creditor 503(b)(9) claims and certain bar date notices received by the company.
Behnke, Thomas A	2/27/2009	0.5	Follow up on 503(b)(9) claims reconciliation tasks.
Behnke, Thomas A	3/2/2009	2.5	Review, analyze and prepare non-product review file for processing and update of claims data in order to prepare objection exhibit.
Behnke, Thomas A	3/2/2009	0.8	Complete due diligence on non-product claim population for objection purposes.
Behnke, Thomas A	3/2/2009	0.6	Review claims with identified docketing exceptions and draft correspondence to KCC for docket update/revision.
Behnke, Thomas A	3/2/2009	0.4	Follow up and research regarding creditor request for claim settlement.
Behnke, Thomas A	3/2/2009	0.3	Review 503(b)(9) tracking log.
Behnke, Thomas A	3/2/2009	0.2	Participate in discussion with K. Silva (CC) regarding non-product claim review.
McKeighan, Erin	3/2/2009	0.7	Update payment database sent to H. Ferguson (CC) to include additional payment detail.
Bibby, Thomas	3/3/2009	0.4	Participate on teleconference with B. Cashman (FTI) regarding update on claims reconciliation.
Behnke, Thomas A	3/3/2009	1.3	Perform a detailed review and comment regarding 503 (b)(9) claim tracking log.
Behnke, Thomas A	3/3/2009	0.7	Update 503(b)(9) claims tracking report for preference data and finalize claims review for objections.
Behnke, Thomas A	3/3/2009	0.6	Review and summary of certain creditor requests for settlement and other correspondence.
Behnke, Thomas A	3/3/2009	0.5	Participate in discussions with K. Barksdale (CC) regarding 503 (b)(9) claims tracking log and status for moving claims to objection.
Behnke, Thomas A	3/3/2009	0.3	Review questions regarding preference analysis.
Behnke, Thomas A	3/3/2009	0.2	Participate in discussions with H. Ferguson (CC) regarding claim tasks.
Behnke, Thomas A	3/3/2009	0.2	Participate in discussions with I. Fredericks (SAMSF) regarding certain requests from vendors for settlement.
Behnke, Thomas A	3/3/2009	0.2	Review and analysis of January fee statement for KCC invoice.
Robinson, Joshua M.	3/3/2009	0.3	Answer questions in email from L. Nemerov (FTI) regarding questions on aggregating vendors for preference.
Cashman, Brian	3/3/2009	0.4	Participate on teleconference with T. Bibby (FTI) regarding update on claims reconciliation.
Nemerov, Lara	3/3/2009	1.0	Perform search for checks where paid amount equals zero but has goods receipts during pre petition period.
Nemerov, Lara	3/3/2009	0.9	Aggregate vendors 70170 and 70169 and rerun analysis based off of new IDs.
Nemerov, Lara	3/3/2009	0.8	Find duplicate vendor names in preference table for purposes of aggregate analysis based on new value data from 2/25/2009.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Behnke, Thomas A	3/4/2009	1.0	Coordinate various aspects and follow up on various items pertaining to claims reconciliation.
Behnke, Thomas A	3/4/2009	0.8	Participate in working session regarding status of 503(b)(9) claims with H. Ferguson (CC), K. Silva (CC), K. Barksdale (CC), and L. Lambert (CC).
Behnke, Thomas A	3/4/2009	0.8	Conduct detailed review of 503(b)(9) claim reconciliation workbooks for claims ready for objection.
Behnke, Thomas A	3/4/2009	0.7	Draft correspondence and summarize status of non-product 503(b)(9) claims.
Behnke, Thomas A	3/4/2009	0.6	Follow up on various items regarding 503(b)(9) claim objections.
Behnke, Thomas A	3/4/2009	0.5	Participate in discussions with H. Ferguson (CC) and K. Silva (CC) regarding non-product claim review.
Behnke, Thomas A	3/4/2009	0.4	Participate in discussions with K. Barksdale (CC) regarding certain 503(b)(9) claim reconciliation.
Behnke, Thomas A	3/4/2009	0.3	Research certain late claims for objections.
Behnke, Thomas A	3/4/2009	0.3	Prepare for non-product 503(b)(9) claim review.
Behnke, Thomas A	3/4/2009	0.2	Participate in discussions with I. Fredericks (SAMSF) regarding certain preference claims.
Behnke, Thomas A	3/4/2009	0.1	Participate in discussions with J. Liberi (SAMSF) regarding objections to 503(b)(9) claims.
Duffy, Robert J	3/5/2009	0.7	Participate in discussions with T. Behnke (FTI) regarding preference analysis and next steps.
Behnke, Thomas A	3/5/2009	0.7	Participate in discussions with R. Duffy (FTI) regarding preference analysis and next steps.
Behnke, Thomas A	3/5/2009	0.7	Participate in discussions with J. Robinson (FTI) regarding certain items on preference analysis.
Behnke, Thomas A	3/5/2009	0.7	Follow up on various claim and payment matters related to preference.
Behnke, Thomas A	3/5/2009	0.6	Analyze payment data related to MP wires and prepayments.
Behnke, Thomas A	3/5/2009	0.5	Participate on call with J. Liberi (SAMSF), S. Boehm (MW) and J. Robinson (FTI) regarding status of preference analysis.
Behnke, Thomas A	3/5/2009	0.3	Analyze re-categorization claim categories to better distinguish expense payable claims for 503(b)(9) analysis.
Behnke, Thomas A	3/5/2009	0.3	Participate in discussions with J. Robinson (FTI) and K. Barksdale (CC) regarding prepayment data for preference analysis.
Robinson, Joshua M.	3/5/2009	1.2	Review preference data provided by L. Nemerov (FTI).
Robinson, Joshua M.	3/5/2009	0.7	Participate in discussions with T. Behnke (FTI) regarding certain items on preference analysis.
Robinson, Joshua M.	3/5/2009	0.5	Participate on call with J. Liberi (SAMSF), S. Boehm (MW) and T. Behnke (FTI) regarding status of preference analysis.
Robinson, Joshua M.	3/5/2009	0.3	Participate in discussions with T. Behnke (FTI) and K. Barksdale (CC) regarding prepayment data for preference analysis.
Gilleland, Jeffrey	3/5/2009	1.2	Gather information on schedules and claims in order to update natures of claims. Update specific records with new natures of claims.
Nemerov, Lara	3/5/2009	0.7	Search for all wires in AP data.
Nemerov, Lara	3/5/2009	0.7	Search for all prepayments in AP data.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Nemerov, Lara	3/5/2009	0.6	Analyze and format net preference analysis for Electronic Arts vendor 570.
Torres, Diego	3/5/2009	0.5	Provide 90-day payment analysis for Electronic Arts vendor.
Behnke, Thomas A	3/6/2009	0.5	Discuss with H. Ferguson (CC) regarding preference data and follow up request for additional data.
Behnke, Thomas A	3/6/2009	0.5	Follow up on various claim matters and tasks.
Behnke, Thomas A	3/6/2009	0.5	Review additional preference data relating to prepayments.
Behnke, Thomas A	3/9/2009	0.8	Participate on various calls with J. Robinson (FTI) to discuss preference analysis data anomalies.
Behnke, Thomas A	3/9/2009	0.7	Participate on call with J. Robinson (FTI), H. Ferguson (CC) to discuss prepayment information and wires in preference analysis.
Behnke, Thomas A	3/9/2009	0.5	Work on issues relating to missing payments in 90 day payment and preference file.
Behnke, Thomas A	3/9/2009	0.5	Work on issues relating to preference data including prepayments and aggregation.
Behnke, Thomas A	3/9/2009	0.4	Finalize non-product claim update file and validation.
Behnke, Thomas A	3/9/2009	0.3	Discuss with G. Galardi (SAMSF), H. Ferguson (CC), M. Mosier (CC) and K. Silva (CC) regarding claims process.
Behnke, Thomas A	3/9/2009	0.3	Discuss with J. Gilleland (FTI) regarding combined triage file and updates to be made in CMSi database. .
Behnke, Thomas A	3/9/2009	0.2	Work on request regarding schedules and claims for a certain creditor.
Robinson, Joshua M.	3/9/2009	0.8	Participate on various calls with T. Behnke (FTI) to discuss preference analysis data anomalies.
Robinson, Joshua M.	3/9/2009	0.7	Participate on call with T. Behnke (FTI), H. Ferguson (CC) to discuss prepayment information and wires in preference analysis.
Waiting, Mark	3/9/2009	1.4	Review preference analysis data and create template for vendor example for Protiviti .
Gilleland, Jeffrey	3/9/2009	0.3	Discuss with T. Behnke (FTI) regarding combined triage file and updates to be made in CMSi database. .
Behnke, Thomas A	3/10/2009	0.9	Participate in working session regarding claims objections and preference with J. Liberi (SAMSF), D. Blanks, S. Boehm (MW), H. Ferguson (CC) and J. Robinson (FTI).
Behnke, Thomas A	3/10/2009	0.8	Prepare the second draft of non-product 503(b)(9) claims objection data including revision to certain claims and verification.
Behnke, Thomas A	3/10/2009	0.5	Review received objection tracking chart and follow up on various claim matters.
Behnke, Thomas A	3/10/2009	0.4	Review motion for omnibus claims procedure.
Robinson, Joshua M.	3/10/2009	0.9	Participate in working session regarding claims objections and preference with J. Liberi (SAMSF), D. Blanks, S. Boehm (MW), H. Ferguson (CC) and T. Behnke (FTI).
Gilleland, Jeffrey	3/10/2009	1.5	Update claims with non-product claim events. .
Gilleland, Jeffrey	3/10/2009	0.8	Create new natures of claims in CMSi database and update nature of claim on specific claims identified in triage file. .
Gilleland, Jeffrey	3/10/2009	0.5	Create new groupings for claims with various natures of claims. .
Behnke, Thomas A	3/11/2009	1.2	Review and verify non-product claim population and prepare for objection status session.
Behnke, Thomas A	3/11/2009	0.8	Work on resolution of issues relating to preference data and vendor number information.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Behnke, Thomas A	3/11/2009	0.7	Review non-product population for late claim objection.
Behnke, Thomas A	3/11/2009	0.5	Participate in working session regarding non-product claim objection with D. Foley (CC), S. Boehm, D. Blanks (MW), J. Liberi (SAMSF), H. Ferguson and K. Barksdale (CC).
Behnke, Thomas A	3/11/2009	0.5	Participate in working session regarding preference analysis with G. Galardi (SAMSF), J. Liberi (SAMSF), D. Foley (MW), S. Boehm (MW), D. Blanks (MW), H. Ferguson (CC), K. Barksdale (CC).
Behnke, Thomas A	3/11/2009	0.5	Participate in working session regarding additional preference data with H. Ferguson (CC), K. Barksdale (CC), and J. Robinson (FTI).
Robinson, Joshua M.	3/11/2009	0.5	Participate in working session regarding additional preference data with H. Ferguson (CC), K. Barksdale (CC), and T. Behnke (FTI).
Lewandowski, Douglas	3/11/2009	0.5	Create non-product matching reports for T. Behnke (FTI) review.
Lewandowski, Douglas	3/11/2009	0.4	Create a VBA macro that will open claim images for quick review.
Gilleland, Jeffrey	3/11/2009	0.4	Remove non-product events on specific claims in CMSi database. .
Gilleland, Jeffrey	3/11/2009	0.3	Update nature of claim on specific claims in CMSi database. .
Behnke, Thomas A	3/12/2009	1.0	Work on continued late claim analysis.
Behnke, Thomas A	3/12/2009	0.9	Work on detailed analysis and claim review for non-product late claims including identification of population and review claims and determine proper treatment.
Behnke, Thomas A	3/12/2009	0.6	Review and comment on January monthly operating report.
Behnke, Thomas A	3/12/2009	0.4	Discuss with a vendor regarding status of claims reconciliation and follow up regarding requests.
Behnke, Thomas A	3/12/2009	0.3	Work on issues relating to preference vendor data and correspondence regarding issues.
Behnke, Thomas A	3/12/2009	0.2	Discuss with J. Robinson (FTI) regarding vendor data for preference analysis.
Robinson, Joshua M.	3/12/2009	0.4	Discuss with T. Behnke (FTI) regarding vendor data for preference analysis.
Torres, Diego	3/12/2009	1.1	Upload batch 4 claim load into our CMS database and execute procedures.
Behnke, Thomas A	3/13/2009	1.2	Analyze late 503(b)(9) claims.
Behnke, Thomas A	3/13/2009	1.0	Revise and analyze claims data for consistency for non-product claims.
Behnke, Thomas A	3/13/2009	0.7	Participate on call with J. Robinson (FTI) H. Ferguson (CC) to discuss unapplied pre payment wires with regard to preference data.
Behnke, Thomas A	3/13/2009	0.7	Finalize and summarize analysis of late 503(b)(9) claims for counsel.
Behnke, Thomas A	3/13/2009	0.3	Discuss with H. Ferguson (CC) regarding 503(b)(9) analysis.
Behnke, Thomas A	3/13/2009	0.3	Draft listing of current non-product claims for company review.
Behnke, Thomas A	3/13/2009	0.2	Follow up on requests from counsel regarding certain claim information regarding specific claimants.
Behnke, Thomas A	3/13/2009	0.1	Participate in discussion with E. McKeighan (FTI) regarding late claim analysis.
Behnke, Thomas A	3/13/2009	0.1	Review final Monthly Operating Report.
Robinson, Joshua M.	3/13/2009	0.7	Participate on call with T. Behnke (FTI) H. Ferguson (CC) to discuss unapplied pre payment wires with regard to preference data.
McKeighan, Erin	3/13/2009	0.1	Participate in discussion with T. Behnke (FTI) regarding late claim analysis.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Behnke, Thomas A	3/14/2009	2.0	Verify claims data from new claims load and make revisions. Also includes preparation of claim reports for claims reconciliation working session.
Lewandowski, Douglas	3/14/2009	2.1	Review the claim load program and load KCC batch 4 into CMS.
Nemerov, Lara	3/15/2009	0.5	Modify and load processed wire file for purposes of preference analysis.
Nemerov, Lara	3/15/2009	0.4	Update vendor name in apdata with receiving vendor name.
Behnke, Thomas A	3/16/2009	1.0	Work on finishing late claim objection including review of additional late claims and coordinating exhibit creation.
Behnke, Thomas A	3/16/2009	0.6	Follow up on prepayment data issues.
Behnke, Thomas A	3/16/2009	0.5	Work on various requests for information including partial late claims review and needed changes for triage file.
Behnke, Thomas A	3/16/2009	0.1	Participate in discussion with E. McKeighan (FTI) regarding prepayment data.
Lewandowski, Douglas	3/16/2009	0.3	Work with E. McKeighan (FTI) on the crystal reports for the books and records objection exhibit.
McKeighan, Erin	3/16/2009	1.3	Perform an analysis on 90-day payments per H. Ferguson's (CC) new additions for pre-payment data.
McKeighan, Erin	3/16/2009	1.0	Create untimely claim objection for Omnibus Objections to be filed with the court.
Cartwright, Emily	3/16/2009	0.5	Pull the Crystal report template for Circuit City Late Objection.
McKeighan, Erin	3/16/2009	0.3	Work with D. Lewandowski (FTI) on the crystal reports for the books and records objection exhibit.
McKeighan, Erin	3/16/2009	0.1	Participate in discussion with T. Behnke (FTI) regarding prepayment data.
Gilleland, Jeffrey	3/16/2009	1.9	Update nature of claims on specific records in CMSi database. Add non-product claim events to specific records in CMSi database.
Behnke, Thomas A	3/17/2009	0.6	Participate in working session regarding next phases of claims reconciliation.
Behnke, Thomas A	3/17/2009	0.4	Review and follow up on various correspondence including preference status.
Behnke, Thomas A	3/17/2009	0.3	Discuss the creation of the Dupe and Amend populations with E. Cartwright (FTI).
Cartwright, Emily	3/17/2009	1.5	Create the Late Objection exhibits for the Second and Third Omnibus Objection for 503(b)(9) Claims.
Cartwright, Emily	3/17/2009	0.7	Create the Name Listing exhibit for the second and Third Omnibus Objection for 503(b)(9) Claims.
Cartwright, Emily	3/17/2009	0.3	Discuss the creation of the Dupe and Amend populations with T. Behnke (FTI).
Behnke, Thomas A	3/18/2009	0.7	Review and correspond with counsel regarding second and third omnibus objection exhibits.
Behnke, Thomas A	3/18/2009	0.5	Review and verify duplicate claim reports.
Robinson, Joshua M.	3/18/2009	0.8	Work with L. Nemerov (FTI) on analysis of preference data.
Cartwright, Emily	3/18/2009	1.9	Finalize the Dupe and Amend Claim to Claim match reports.
Cartwright, Emily	3/18/2009	1.8	Write the queries and create the Crystal report that will display the Dupe and Amend Claim to Claim match reports.
Cartwright, Emily	3/18/2009	1.0	Discuss the process to create and record the potential populations of Dupe and Amend Claim to Claim matches.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Cartwright, Emily	3/18/2009	0.3	Work on creating the Amend exhibit.
Nemerov, Lara	3/18/2009	2.0	Add prepay wire date to preference analysis.
Nemerov, Lara	3/18/2009	2.0	Aggregate the vendor ID's from Circuit City's consolidated vendor list.
Nemerov, Lara	3/18/2009	1.2	Include listing of receipt vendor name to preference analysis.
Nemerov, Lara	3/18/2009	0.8	Work with J. Robinson (FTI) on analysis of preference data.
Duffy, Robert J	3/19/2009	0.9	Participate on all with T. Behnke (FTI) to discuss preference and claims status.
Behnke, Thomas A	3/19/2009	0.9	Participate on all with R. Duffy (FTI) to discuss preference and claims status.
Behnke, Thomas A	3/19/2009	0.6	Discuss creation of the amend exhibit with E. Cartwright (FTI).
Cartwright, Emily	3/19/2009	0.6	Discuss creation of the amend exhibit with T. Behnke (FTI).
Behnke, Thomas A	3/20/2009	1.0	Follow up on various correspondence including request regarding revision to late claim exhibit.
Gilleland, Jeffrey	3/20/2009	0.2	Remove non-product claim events on specific claims.
Robinson, Joshua M.	3/22/2009	1.3	Download 503(b)(9) claims Preference analysis and send to T. Behnke (FTI) for review.
Behnke, Thomas A	3/23/2009	1.4	Participate in working session with H. Ferguson (CC) and K. Barksdale (CC) regarding claims reconciliation tasks.
Behnke, Thomas A	3/23/2009	1.2	Analysis of 503(b)(9) claims at request of K. Barksdale (CC).
Behnke, Thomas A	3/23/2009	1.2	Prepare for 503(b)(9) claims status meeting including review of preference claims ready for objection.
Behnke, Thomas A	3/23/2009	0.6	Review and analysis of creditor aggregation for preference.
Behnke, Thomas A	3/23/2009	0.3	Follow up on various claims correspondence.
Behnke, Thomas A	3/23/2009	0.3	Update triage file with vendor numbers as requested.
Behnke, Thomas A	3/23/2009	0.2	Participate in discussions with J. Robinson (FTI) regarding detailed questions regarding certain preference analysis.
Behnke, Thomas A	3/23/2009	0.2	Participate in discussions with L. Baldyga (CC) regarding insurance claims and follow regarding schedules and notice.
Behnke, Thomas A	3/23/2009	0.2	Review revised objection exhibits for OMNI 2 and OMNI 3.
Robinson, Joshua M.	3/23/2009	1.3	Review selected preference detail to investigate Data Anomalies.
Robinson, Joshua M.	3/23/2009	0.2	Participate in discussions with T. Behnke (FTI) regarding detailed questions regarding certain preference analysis.
Cashman, Brian	3/23/2009	0.7	Discuss subsequent check clearing procedure with M. Foster (CC).
Cartwright, Emily	3/23/2009	1.0	Update particular claimant names in CMS and rerun the exhibits for the second and third Omnibus Objections.
Gilleland, Jeffrey	3/23/2009	1.6	Update vendor numbers in schedule matches worksheet according to creditor information in the CMSi database. Remove the non-product claim event from specific claims regarding triage team requests.
Nemerov, Lara	3/23/2009	1.3	Search for data anomalies for prepayment information; where prepayments could truly indicate a wire.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Nemerov, Lara	3/23/2009	0.5	Provide examples for Circuit City's reference to show possible incorrect prepayment information.
Behnke, Thomas A	3/24/2009	2.0	Coordinate finalization of claim population for non-product 503(b)(9) objection.
Behnke, Thomas A	3/24/2009	0.7	Follow up on various correspondence including requests for information regarding preference analysis.
Behnke, Thomas A	3/24/2009	0.6	Work on issues relating to prepayment data relating to preference analysis.
Behnke, Thomas A	3/24/2009	0.5	Review objection exhibits for non-product Omnibus objections 4 and 5.
Behnke, Thomas A	3/24/2009	0.2	Participate in discussion with L. Nemerov (FTI) regarding prepayment data issues relating to preference analysis.
Behnke, Thomas A	3/24/2009	0.2	Work on request for current claims register.
Behnke, Thomas A	3/24/2009	0.2	Participate in discussion with J. Robinson (FTI) regarding preference analysis relating to expense vendors.
Robinson, Joshua M.	3/24/2009	0.2	Participate in discussion with T. Behnke (FTI) regarding preference analysis relating to expense vendors.
McKeighan, Erin	3/24/2009	1.1	Create Omnibus Objection 4 Exhibit C.
McKeighan, Erin	3/24/2009	0.9	Create Omnibus Objection 4 Exhibit B.
McKeighan, Erin	3/24/2009	0.8	Approve and begin to draft claims to Omnibus Objection 4 & 5.
McKeighan, Erin	3/24/2009	0.4	Re-run Omnibus Objections 2-5 to incorporate claim class changes.
McKeighan, Erin	3/24/2009	0.3	Review Omnibus Objection 5 Exhibits B & C.
McKeighan, Erin	3/24/2009	0.3	Modify Objection Reports for Claim Class Changes.
Gilleland, Jeffrey	3/24/2009	0.2	Add the non-product claim event to specific claims regarding triage team requests.
Nemerov, Lara	3/24/2009	1.0	Search for all Apple prepayment information.
Nemerov, Lara	3/24/2009	0.9	Analyze all prepayment information that has invoice dates prior to prepayment date.
Torres, Diego	3/24/2009	0.4	Upload Omnibus Objection 4 & 5 to our CMS database.
Torres, Diego	3/24/2009	0.4	Create Omnibus Objection 5 report .
Nemerov, Lara	3/24/2009	0.2	Participate in discussion with T. Behnke (FTI) regarding prepayment data issues relating to preference analysis.
Bibby, Thomas	3/25/2009	0.9	Participate in conference call with T. Behnke (FTI); and B. Cashman (FTI) regarding update on 503 (b) 9 claims; claim reconciliations; and preference analysis.
Bibby, Thomas	3/25/2009	0.9	Review claim objections for 503 (b) 9 amounts reconciled by FTI.
Behnke, Thomas A	3/25/2009	0.9	Participate in conference call with T. Bibby (FTI); and B. Cashman (FTI) regarding update on 503 (b) 9 claims; claim reconciliations; and preference analysis.
Behnke, Thomas A	3/25/2009	0.6	Participate in discussions with K Barksdale (CC) regarding 503(b)(9) claims relating to duplicates and other issues.
Behnke, Thomas A	3/25/2009	0.5	Follow up on inquiries regarding process of claims from certain creditors.
Behnke, Thomas A	3/25/2009	0.5	Participate in call with E. McKeighan (FTI) and H. Ferguson (CC) regarding prepayments occurring in the 90-days proceeding the bankruptcy.
Behnke, Thomas A	3/25/2009	0.4	Participate in discussion with E. McKeighan (FTI) regarding duplicate claim reports.

Professional	Date	Hours	Description of Activity
Behnke, Thomas A	3/25/2009	0.4	Drafts notes regarding specific vendor inquiries and duplicate claim reports.
Behnke, Thomas A	3/25/2009	0.4	Review updated duplicate claims reports, draft correspondence regarding certain claims and follow up on preference analysis.
Behnke, Thomas A	3/25/2009	0.2	Follow up on request for information regarding expense vendors preference.
Behnke, Thomas A	3/25/2009	0.2	Participate in discussion with L. Nemerov (FTI) regarding preference analysis.
Cashman, Brian	3/25/2009	0.9	Participate in conference call with T. Behnke (FTI); and T. Bibby (FTI) regarding update on 503 (b) 9 claims; claim reconciliations; and preference analysis.
Lewandowski, Douglas	3/25/2009	0.7	Create a report which summarizes potential duplicate and amended claims.
McKeighan, Erin	3/25/2009	0.9	Run duplicate and amending claim reports for non-503(b) claims.
McKeighan, Erin	3/25/2009	0.5	Participate in call with T. Behnke (FTI) and H. Ferguson (CC) regarding prepayments occurring in the 90-days proceeding the bankruptcy.
McKeighan, Erin	3/25/2009	0.4	Discuss amend exhibits with E. Cartwright (FTI).
McKeighan, Erin	3/25/2009	0.4	Participate in discussion with T. Behnke (FTI) regarding duplicate claim reports.
Cartwright, Emily	3/25/2009	0.4	Discuss amend exhibits with E. McKeighan (FTI).
Nemerov, Lara	3/25/2009	1.0	Find detail for Apple preference analysis.
O'Loughlin, Morgan	3/25/2009	0.8	Review 503(b)(9) and Preference analysis summary for Protiviti.
Torres, Diego	3/25/2009	0.3	Upload revised 90-day payment file to our CMS database.
Nemerov, Lara	3/25/2009	0.2	Participate in discussion with T. Behnke (FTI) regarding preference analysis.
Behnke, Thomas A	3/26/2009	3.5	Perform a detailed analysis of 503(b)(9) claim and unsecured claim estimates.
Behnke, Thomas A	3/26/2009	0.8	Discuss with H. Ferguson regarding claim objections, reconciliation and schedule matching steps and revised payment data.
Behnke, Thomas A	3/26/2009	0.5	Discuss with E. McKeighan (FTI) regarding 90 day payment revisions and schedule matching reports.
Behnke, Thomas A	3/26/2009	0.5	Follow up on various correspondence regarding claims and objection matters.
Behnke, Thomas A	3/26/2009	0.5	Work on 503(b)(9) claims tracking log updates.
Behnke, Thomas A	3/26/2009	0.4	Review reconsolidation examples in preparation for review meeting with counsel.
Behnke, Thomas A	3/26/2009	0.4	Coordinate revisions on omnibus objections two and three.
Behnke, Thomas A	3/26/2009	0.4	Participate in discussions with M. Waiting (FTI) regarding data analysis in preparation for Discuss with creditor's committee.
Behnke, Thomas A	3/26/2009	0.3	Discuss with H. Ferguson (CC) regarding preference data.
Behnke, Thomas A	3/26/2009	0.2	Work on criteria for creating schedule matches on new claim population.
Behnke, Thomas A	3/26/2009	0.2	Discuss preference analysis with L. Nemerov (FTI).
Behnke, Thomas A	3/26/2009	0.2	Discuss with K. Barksdale (CC) regarding 503(b)(9) claims.
Robinson, Joshua M.	3/26/2009	0.4	Provide report of preference analysis for specific vendor per T. Behnke (FTI).
Waiting, Mark	3/26/2009	0.4	Participate in discussions with T. Behnke (FTI) regarding data analysis in preparation for Discuss with creditor's committee.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
McKeighan, Erin	3/26/2009	0.5	Update Omnibus Objections per Skadden changes to objection information.
McKeighan, Erin	3/26/2009	0.5	Discuss with T. Behnke (FTI) regarding 90 day payment revisions and schedule matching reports.
Nemerov, Lara	3/26/2009	1.0	Upload prepay information for purposes of preference analysis.
Torres, Diego	3/26/2009	0.3	Upload revised 90-day payment file to our CMS database.
Nemerov, Lara	3/26/2009	0.2	Discuss preference analysis with T. Behnke (FTI).
Behnke, Thomas A	3/27/2009	0.5	Follow up on correspondence and call with H. Ferguson (CC) regarding claim matters.
Behnke, Thomas A	3/27/2009	0.4	Discuss with I. Fredrick's (SAMSF) regarding preference analysis.
Behnke, Thomas A	3/27/2009	0.2	Prepare for working session with M. Atkinson (Protiviti).
Robinson, Joshua M.	3/27/2009	0.3	Participate on call regarding preference with Committee.
Lewandowski, Douglas	3/27/2009	0.7	Review analysis of amended claims.
Lewandowski, Douglas	3/27/2009	0.6	Review the documentation of claim transfers in CMS.
Lewandowski, Douglas	3/27/2009	0.4	Test and debug the claim to claim matching program.
Torres, Diego	3/27/2009	1.5	Upload new claim data into CMS database and update amount modifier for new claims.
Torres, Diego	3/27/2009	1.0	Add transfer agents to CMS and update the claim that transferred ownership to include the transfer agent information.
Torres, Diego	3/27/2009	0.3	Revise administrative claims as 503(B)(9) claims for new claims.
Behnke, Thomas A	3/29/2009	0.7	Prepare claim documents in preparation of objection planning meeting.
Duffy, Robert J	3/30/2009	0.6	Participate on call with M. Waiting (FTI), T. Behnke (FTI) and members of Protiviti regarding various committee inquiries.
Bibby, Thomas	3/30/2009	1.2	Follow up meeting with McGuire Woods attorneys on exhibits and other claims issues.
Bibby, Thomas	3/30/2009	0.7	Participate in meeting with J. Marcum (CC) regarding agenda for claims meeting; preference and account receivable status and proposed action plan.
Behnke, Thomas A	3/30/2009	1.5	Coordinate various claims matters including review of claims that the company flagged for objection and revision and review various correspondence regarding claims matters.
Behnke, Thomas A	3/30/2009	1.3	Participate in working session with H. Ferguson (CC) and K. Barksdale (CC) regarding claims issues, planning and preparation for working group session.
Behnke, Thomas A	3/30/2009	1.3	Participate in working session with K. Barksdale (CC) regarding claim objections. Included a call with S. Runnels (SAMSF) regarding specific claims for objection.
Behnke, Thomas A	3/30/2009	0.6	Work on various claim matters including resolution of certain docketing exceptions, and review draft of schedule matching report.
Behnke, Thomas A	3/30/2009	0.6	Participate on call with M. Waiting (FTI), R. Duffy (FTI) and members of Protiviti regarding various committee inquiries.
Behnke, Thomas A	3/30/2009	0.5	Work on claims summary and meeting agenda for working groups session.
Behnke, Thomas A	3/30/2009	0.5	Participate in call with G. Galardi (SAMSF) and B. Cashman (FTI) regarding claims management update.
Behnke, Thomas A	3/30/2009	0.5	Participate in working sessions with H. Ferguson (CC), K. Barksdale (CC) and B. Cashman (FTI) regarding preparation for claims status meeting.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Behnke, Thomas A	3/30/2009	0.4	Participate in discussions with E. Gershbein (KICK) regarding docketing of certain claims and follow up.
Behnke, Thomas A	3/30/2009	0.3	Participate in discussions with H. Ferguson (CC) and B. Cashman (FTI) regarding claim status meeting.
Behnke, Thomas A	3/30/2009	0.3	Coordinate claim objection flag processing in the claims system based on company analysis.
Behnke, Thomas A	3/30/2009	0.3	Discuss with M. Waiting (FTI) and B. Cashman (FTI) regarding follow up on Protiviti requests.
Behnke, Thomas A	3/30/2009	0.3	Participate in discussions with I. Fredericks (SAMSF) regarding docketing of certain claims.
Robinson, Joshua M.	3/30/2009	0.2	Participate on call regarding preference with Committee.
Waiting, Mark	3/30/2009	0.6	Participate on call with R. Duffy (FTI), T. Behnke (FTI) and members of Protiviti regarding various committee inquiries.
Cashman, Brian	3/30/2009	0.5	Participate in working sessions with H. Ferguson (CC), K. Barksdale (CC) and T. Behnke (FTI) regarding preparation for claims status meeting.
Cashman, Brian	3/30/2009	0.4	Participate in call with G. Galardi (SAMSF) and T. Behnke (FTI) regarding claims management update.
Cashman, Brian	3/30/2009	0.3	Discuss with M. Waiting (FTI) and T. Behnke (FTI) regarding follow up on Protiviti requests.
Cashman, Brian	3/30/2009	0.3	Participate in discussions with H. Ferguson (CC) and T. Behnke (FTI) regarding claim status meeting.
Waiting, Mark	3/30/2009	0.3	Discuss with T. Behnke (FTI) and B. Cashman (FTI) regarding follow up on Protiviti requests.
McKeighan, Erin	3/30/2009	1.1	Perform various updates for 503(b)(9) updates per CC Triage.
McKeighan, Erin	3/30/2009	0.8	Create claim to claim matching report in Brio to be used for future triage processes.
McKeighan, Erin	3/30/2009	0.7	Approve various 503(b)(9) claims for objection per CC Triage.
McKeighan, Erin	3/30/2009	0.6	Create a report of 503(b)(9) reporting discrepancies between KICK and FTI databases for T. Bennie's (FTI) review.
McKeighan, Erin	3/30/2009	0.6	Work on finalizing multiple claim items for purpose of preparing claims for omnibus objections.
McKeighan, Erin	3/30/2009	0.4	Create CMS view to auto match new claims to schedules in each KICK claim batch.
McKeighan, Erin	3/30/2009	0.3	Participate on teleconference with E. Gerbein (KICK) regarding specific claim changes.
Torres, Diego	3/30/2009	0.5	Update match table to include a legit match between the schedule claim and the claim numbers provided to us by KICK.
Duffy, Robert J	3/31/2009	0.9	Work with T. Behnke (FTI) and T. Bibby (FTI) regarding claims strategy draft.
Duffy, Robert J	3/31/2009	0.6	Participate in claims management strategy meeting with B. Cashman (FTI), J. Marcum (CC) and T. Behnke (FTI).
Duffy, Robert J	3/31/2009	0.5	Participate on teleconference with T. Bibby (FTI) regarding claims issues and meeting for objection.
Bibby, Thomas	3/31/2009	2.7	Participate in meeting with H. Ferguson (CC); T. Behnke (FTI) regarding status of claims reconciliations and 503(b)(9) data.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Bibby, Thomas	3/31/2009	1.8	Participate in working session regarding claims strategy and AR collections with various representations including H. Ferguson (CC), J. Marcum (CC), M. Mosier (CC), G. Galardi (SAMSF), I. Fredericks (SAMSF), D. Foley, D. Blanks (MW), T. Behnke (FTI) and B.
Bibby, Thomas	3/31/2009	0.5	Participate on teleconference with R. Duffy (FTI) regarding claims issues and meeting for objection.
Bibby, Thomas	3/31/2009	0.3	Review correspondence between G. Galardi (SAMSF) and D. Foley (McGuire Woods) regarding meeting to analyze claims objections and related issues.
Behnke, Thomas A	3/31/2009	2.7	Participate in meeting with H. Ferguson (CC); T. Bibby (FTI) regarding status of claims reconciliations and 503(b)(9) data.
Behnke, Thomas A	3/31/2009	1.8	Participate in working session regarding claims strategy and AR collections with various representations including H. Ferguson (CC), J. Marcum (CC), M. Mosier (CC), G. Galardi (SAMSF), I. Fredericks (SAMSF), D. Foley, D. Blanks (MW), T. Bibby (FTI) and B.
Behnke, Thomas A	3/31/2009	1.3	Draft claims status summary for Protiviti case status presentation.
Behnke, Thomas A	3/31/2009	1.3	Coordinate various claims tasks including revision to OMNII order exhibits and review and reply to various correspondence.
Behnke, Thomas A	3/31/2009	1.0	Review and modify draft of claims section for Protiviti case status presentation.
Behnke, Thomas A	3/31/2009	1.0	Prepare for working session regarding claims objections and strategies.
Behnke, Thomas A	3/31/2009	0.9	Work with R. Duffy (FTI) and T. Bibby (FTI) regarding claims strategy draft.
Behnke, Thomas A	3/31/2009	0.7	Work with H. Ferguson (CC) regarding claims strategy and claims database tracking review.
Behnke, Thomas A	3/31/2009	0.6	Participate in claims management strategy meeting with B. Cashman (FTI), J. Marcum (CC) and R. Duffy (FTI).
Behnke, Thomas A	3/31/2009	0.6	Draft agenda for claims strategy meeting.
Cashman, Brian	3/31/2009	1.8	Participate in working session regarding claims strategy and AR collections with various representations including H. Ferguson (CC), J. Marcum (CC), M. Mosier (CC), G. Galardi (SAMSF), I. Fredericks (SAMSF), D. Foley, D. Blanks (MW), T. Behnke (FTI) and T
Cashman, Brian	3/31/2009	0.6	Participate in claims management strategy meeting with T. Behnke (FTI), J. Marcum (CC) and R. Duffy (FTI).
Cashman, Brian	3/31/2009	0.3	Discuss preference analysis on vendor with M. Mosier (CC) and J. Marcum (CC) to determine strategy.
Cashman, Brian	3/31/2009	0.2	Discuss preference analysis on vendor with I. Fredericks (SAMSF) to determine strategy.
McKeighan, Erin	3/31/2009	0.9	Make specific claim changes as outlined by K. Barksdale (CC) in CMS to prepare for next omnibus objection.
McKeighan, Erin	3/31/2009	0.8	Review unmatched claim to schedule population for accuracy.
McKeighan, Erin	3/31/2009	0.7	Create a claim status waterfall report per G. Galardi's (SAMSF) instructions.
McKeighan, Erin	3/31/2009	0.7	Perform an analysis of claim to schedule matches provided by KICK that have not been identified by Circuit City claims team.
McKeighan, Erin	3/31/2009	0.6	Make changes to Omnibus objections as requested by S. Boehm (SAMSF).
Nemerov, Lara	3/31/2009	2.4	Find detail for targeted EP preference analysis.
Nemerov, Lara	3/31/2009	0.6	Find detail for Southpeak interactive.
Behnke, Thomas A	4/1/2009	1.5	Work with H. Ferguson (CC) and K. Barksdale (CC) regarding claims reconciliation process issues, next objections and tasks.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Behnke, Thomas A	4/1/2009	0.9	Participate in discussion with H. Ferguson (CC) and I. Fredericks (SAMSF) regarding claim objection strategies.
Behnke, Thomas A	4/1/2009	0.8	Coordinate various aspects of claims process including review and reply to various correspondence including individual vendor preferences and revision to duplicate exhibits.
Behnke, Thomas A	4/1/2009	0.8	Work with K. Barksdale (CC) regarding next steps regarding claims reconciliation and discussion of specific reconciliation issues.
Behnke, Thomas A	4/1/2009	0.4	Participate in discussion with H. Ferguson (CC) and E. McKeighan (FTI) regarding schedule amendment tasks with 90 day payments and merchandise payable schedules.
Behnke, Thomas A	4/1/2009	0.2	Participate in discussion with E. McKeighan (FTI) regarding duplicate claims.
Cashman, Brian	4/1/2009	0.8	Communicate findings on preference analysis with Skadden and Company.
Waiting, Mark	4/1/2009	0.5	Participate in working session regarding revisions to case status presentation with M. O'Loughlin (FTI) and T. Behnke (FTI).
McKeighan, Erin	4/1/2009	2.1	Analyze new 90-day payment file provided by H. Ferguson (CC) for schedule amendment to check for errors.
McKeighan, Erin	4/1/2009	1.7	Create a multi-level report of unmatched CDU Merchandise payable schedules for company review.
McKeighan, Erin	4/1/2009	1.4	Review KCC provided schedule to claim matches that do not exist in CMS for purposes of assisting the company with schedule superseding process.
McKeighan, Erin	4/1/2009	0.4	Participate in discussion with H. Ferguson (CC) and T. Behnke (FTI) regarding schedule amendment tasks with 90 day payments and merchandise payable schedules.
Cartwright, Emily	4/1/2009	0.2	Work on creating the Amend exhibit.
McKeighan, Erin	4/1/2009	0.2	Participate in discussion with T. Behnke (FTI) regarding duplicate claims.
Torres, Diego	4/1/2009	2.0	Begin to write VBA code that will provide an Excel worksheet for each debtor for the preferential analysis.
Torres, Diego	4/1/2009	1.7	Create detail report for unsecured creditor committee of claims that had liquidated amounts excluding intercompany payables.
Nemerov, Lara	4/1/2009	1.1	Review process for automation of detailed analysis.
Torres, Diego	4/1/2009	1.0	Continue to write VBA that will separate each debtor per worksheet for the preferential analysis.
O'Loughlin, Morgan	4/1/2009	0.5	Participate in working session regarding revisions to case status presentation with M. Waiting (FTI) and T. Behnke (FTI).
O'Loughlin, Morgan	4/1/2009	0.4	Create verbiage around 503(b)(9) estimate for case status presentation.
Duffy, Robert J	4/2/2009	1.4	Review 503(b)(9) claims status and next steps.
Bibby, Thomas	4/2/2009	0.2	Review correspondence from R. Feinstein (Pachulski) and G. Galardi (SAMSF) regarding raw data fro preference period and two year period on disbursements, invoice, delivery date of inventory.
Behnke, Thomas A	4/2/2009	1.1	Analyze claims population for additional duplicates.
Behnke, Thomas A	4/2/2009	1.0	Analyze schedules and claims population to indentify population for schedule amendment.
Behnke, Thomas A	4/2/2009	0.6	Review various correspondence regarding preference and other claims matters and follow-up.
Behnke, Thomas A	4/2/2009	0.5	Revise draft claim objection summary report.

Professional	Date	Hours	Description of Activity
Behnke, Thomas A	4/2/2009	0.5	Participate in discussion with E. McKeighan (FTI) regarding schedule amendment population.
Behnke, Thomas A	4/2/2009	0.4	Investigate certain claims that the debtor requested processing changes.
Behnke, Thomas A	4/2/2009	0.3	Participate in discussion with E. McKeighan (FTI) regarding 90 day payment file for amendment.
Robinson, Joshua M.	4/2/2009	0.5	Review questions from H. Ferguson (CC) regarding certain preference claims.
Waiting, Mark	4/2/2009	0.4	Participate in call with Skadden to discuss case status update and discuss claims section of presentation.
McKeighan, Erin	4/2/2009	2.2	Create reports for schedule and claim amendments to be used in the claims reconciliation process.
McKeighan, Erin	4/2/2009	1.4	Create a summary report of issues with 90-day payment file that was provided from the company for call to discuss further reconciliations and data mining.
McKeighan, Erin	4/2/2009	0.7	Perform further matching exercises for schedule amendment population.
McKeighan, Erin	4/2/2009	0.6	Put together revised draft of 90-day payments.
McKeighan, Erin	4/2/2009	0.5	Participate in discussion with T. Behnke (FTI) regarding schedule amendment population.
McKeighan, Erin	4/2/2009	0.3	Review 90 day payment file for amendment.
McKeighan, Erin	4/2/2009	0.3	Participate in a discussion with T. Behnke (FTI) regarding Protiviti request.
Torres, Diego	4/2/2009	2.0	Create appending claims matching report.
Torres, Diego	4/2/2009	2.0	Begin to create schedule to claim matching report for 503(b)(9) claims.
Torres, Diego	4/2/2009	1.9	Reverse parent & child claim matches as requested by client.
Torres, Diego	4/2/2009	1.7	Continue to create schedule to claim matching report for 503(b)(9) claims.
Torres, Diego	4/2/2009	1.0	Continue to validate matched claims and update when necessary.
Torres, Diego	4/2/2009	1.0	Continue to write VBA that will separate each debtor per worksheet for the preferential analysis.
Torres, Diego	4/2/2009	0.9	Create duplicate claims matching report.
O'Loughlin, Morgan	4/2/2009	0.8	Investigate checks cut prepetition and cleared postpetition for potential preference analysis modeling.
Duffy, Robert J	4/3/2009	1.7	Review claims management and realign team for improved efficiency for client management and entire process.
Bibby, Thomas	4/3/2009	2.6	Review and assist H. Ferguson (CC) on claims database maintained by CC and tracking items in CC data and information and compare to claims register and FTI data for completeness.
Behnke, Thomas A	4/3/2009	0.5	Review various claim reports and follow up comments.
Behnke, Thomas A	4/3/2009	0.5	Follow up on various correspondence regarding claims matters.
Behnke, Thomas A	4/3/2009	0.3	Review revised 90 day payment file in preparation for schedule amendment.
Behnke, Thomas A	4/3/2009	0.2	Review preference detail files and comment.
Behnke, Thomas A	4/3/2009	0.2	Review revised 503(b)(9) tracking report and comment regarding changes.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Waiting, Mark	4/3/2009	1.0	Review data from T. Behnke (FTI) regarding claims estimate and reconcile to 503(b)(9) estimate for Protiviti data request.
Cashman, Brian	4/3/2009	0.3	Respond to emails from company regarding claims management.
Cashman, Brian	4/3/2009	0.2	Review emails regarding preferences.
Torres, Diego	4/3/2009	2.7	Execute preference analysis macros that break up the preferential analysis for each debtor per worksheet.
Torres, Diego	4/3/2009	1.7	Continue to write VBA that will separate each debtor per worksheet for the preferential analysis.
Torres, Diego	4/3/2009	1.7	Flag 503(b)(9) claims that are duplicates or appended for client to determine which claim is the parent.
O'Loughlin, Morgan	4/3/2009	0.7	Create verbiage for claims section of presentation and format.
Torres, Diego	4/3/2009	0.4	Confirm specific claim has been made a parent per an email request from client.
Torres, Diego	4/5/2009	1.0	Format 90-day preferential analysis per debtor.
Behnke, Thomas A	4/6/2009	0.7	Participate on working session regarding claims status and next steps with H. Ferguson (CC), K. Barksdale (CC) and E. McKeighan (FTI).
Behnke, Thomas A	4/6/2009	0.6	Review and analyze of updated 503(b)(9) tracking log and comment.
Behnke, Thomas A	4/6/2009	0.4	Participate in discussion with J. Robinson (FTI) regarding additional request by counsel regarding preference analysis.
Behnke, Thomas A	4/6/2009	0.4	Review full detail extract of preference extract.
Behnke, Thomas A	4/6/2009	0.4	Draft meeting agenda for claims status meeting.
Behnke, Thomas A	4/6/2009	0.3	Review company comments on individual duplicate report and make revisions to exhibit.
Behnke, Thomas A	4/6/2009	0.2	Review draft duplicate and amend report and discuss with E. McKeighan (FTI).
Robinson, Joshua M.	4/6/2009	0.4	Participate in discussion with T. Behnke (FTI) regarding additional request by counsel regarding preference analysis.
McKeighan, Erin	4/6/2009	1.4	Process claim status updates given to me by K. Barksdale (CC).
McKeighan, Erin	4/6/2009	1.2	Create reports for claim status to be provided to H. Ferguson (CC) and K. Barksdale (CC).
McKeighan, Erin	4/6/2009	0.7	Participate on working session regarding claims status and next steps with H. Ferguson (CC), K. Barksdale (CC) and T. Behnke (FTI).
McKeighan, Erin	4/6/2009	0.2	Review draft duplicate and amend report and discuss with T. Behnke (FTI).
Torres, Diego	4/6/2009	1.5	Create duplicate report for 503(b)(9) claims for purposes of assigning a parent and child relationship for those claims.
Torres, Diego	4/6/2009	0.7	Flag report 4 from CMSi for duplicate claims.
Torres, Diego	4/6/2009	0.6	Finalize and create 90-day payment CD for client with each debtor broken up by tab.
Torres, Diego	4/6/2009	0.4	Update status for Omnibus objection for claims that have been disallowed.
Bibby, Thomas	4/7/2009	1.4	Review claims schedule and update on 503(b)(9) claims detail and summary prepared by H. Ferguson (CC).
Behnke, Thomas A	4/7/2009	0.7	Review and revise individual duplicate exhibit including discussions with E. McKeighan (FTI).

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Behnke, Thomas A	4/7/2009	0.6	Work with H. Ferguson (CC) regarding completed and in process 503(b)(9) claims reports for counsel.
Behnke, Thomas A	4/7/2009	0.6	Draft summary of non-503(b)(9) claims as requested.
Behnke, Thomas A	4/7/2009	0.5	Participate in discussion regarding individual with D. Blanks (MW), S. Boehm (MW) and E. McKeighan (FTI).
Behnke, Thomas A	4/7/2009	0.5	Participate in working session regarding preference data issues with H. Ferguson (CC) and K Barksdale (CC).
Behnke, Thomas A	4/7/2009	0.2	Work with E. McKeighan (FTI) regarding individual duplicate exhibit format.
McKeighan, Erin	4/7/2009	1.5	Create 503(b)(9) claim objection.
McKeighan, Erin	4/7/2009	0.7	Review and revise individual duplicate exhibit including discussions with T. Behnke (FTI).
McKeighan, Erin	4/7/2009	0.5	Participate in discussion regarding individual with D. Blanks (MW), S. Boehm (MW) and T. Behnke (FTI).
McKeighan, Erin	4/7/2009	0.3	Update claims with errors during the claim review process.
McKeighan, Erin	4/7/2009	0.2	Work with T. Behnke (FTI) regarding individual duplicate exhibit format.
Nemerov, Lara	4/7/2009	1.5	Run preference analysis included prepetition over payments.
Nemerov, Lara	4/7/2009	1.0	Match prepetition overpayments to AP data.
Behnke, Thomas A	4/8/2009	0.8	Review and analyze of duplicate claim analyze and preference correspondence.
Robinson, Joshua M.	4/8/2009	0.5	Review current version of preference analysis.
Waiting, Mark	4/8/2009	1.2	Review vendor receivables reconciliation report and request follow up data to support analysis.
Cashman, Brian	4/8/2009	0.4	Send email to I. Fredericks (SAMSF) regarding preference analysis on Graphic Communications and terms noted on their invoices.
McKeighan, Erin	4/8/2009	0.2	Make multiple claim matches per Triage findings.
McKeighan, Erin	4/8/2009	0.1	Change claim class for specific claim that was docketed improperly.
O'Loughlin, Morgan	4/8/2009	0.6	Review 502(b)(6) analysis from D. Scranton (CC).
O'Loughlin, Morgan	4/8/2009	0.5	Participate in meeting with J. McDonald (CC) regarding 502(b)(6) claims and tax obligations to landlords.
Behnke, Thomas A	4/9/2009	0.5	Follow up on various claims correspondence.
Cashman, Brian	4/9/2009	0.4	Respond to email from M. Mosier (CC) regarding claims process.
O'Loughlin, Morgan	4/9/2009	0.9	Format 503(b)(9) schedule for presentation.
Behnke, Thomas A	4/10/2009	0.7	Prepare analysis of SPA claims for case status update deck.
Waiting, Mark	4/10/2009	0.9	Create framework for claims management process and timeline for completing milestones.
O'Loughlin, Morgan	4/10/2009	1.2	Create template for weekly update calls with Skadden and J. Marcum (CC) for claims management updates.
Coulombe, Stephen L	4/13/2009	0.7	Review claims management work plan and provide guidance on next steps.
Coulombe, Stephen L	4/13/2009	0.6	Review preference analysis for top twenty vendors provided by T. Behnke (FTI).

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Behnke, Thomas A	4/13/2009	0.9	Participate in working session to discuss status claims process with M. Waiting (FTI), L. Ryba (FTI) and M. O'Loughlin (FTI).
Behnke, Thomas A	4/13/2009	0.7	Participate in working session regarding case status with I. Fredericks (SAMSF), J. Marcum (CC), M. Mosier (CC), H. Ferguson (CC) and M. Waiting (FTI).
Behnke, Thomas A	4/13/2009	0.5	Provide B. Cashman (FTI) claims summary to review.
Behnke, Thomas A	4/13/2009	0.3	Participate in discussion with H. Ferguson (CC) regarding preference and claims status and draft note regarding finalizing tasks.
Behnke, Thomas A	4/13/2009	0.3	Review various correspondence regarding claims and preference matter.
Behnke, Thomas A	4/13/2009	0.1	Participate in discussion with E. McKeighan (FTI) duplicate claim data.
Behnke, Thomas A	4/13/2009	0.1	Review current status of outstanding preference items.
Waiting, Mark	4/13/2009	1.6	Review preference analysis data and request follow up information regarding new value defense calculations for top twenty vendors.
Cashman, Brian	4/13/2009	1.1	Participate in weekly status update call with I. Fredericks (SAMSF).
Waiting, Mark	4/13/2009	0.9	Participate in working session to discuss status claims process with L. Ryba (FTI), M. O'Loughlin (FTI) and T. Behnke (FTI).
Cashman, Brian	4/13/2009	0.8	Participate on call with M. Waiting (FTI) to discuss status of claims.
Waiting, Mark	4/13/2009	0.8	Participate on call with B. Cashman (FTI) to discuss status of claims.
Waiting, Mark	4/13/2009	0.7	Participate in working session regarding case status with I. Fredericks (SAMSF), J. Marcum (CC), M. Mosier (CC), H. Ferguson (CC) and T. Behnke (FTI).
Cashman, Brian	4/13/2009	0.5	Review claims summary provided by T. Behnke (FTI).
Ryba, Lauren	4/13/2009	0.9	Participate in working session to discuss status claims process with M. Waiting (FTI), M. O'Loughlin (FTI) and T. Behnke (FTI).
McKeighan, Erin	4/13/2009	0.9	Process more claim matches sent from K. Barksdale (CC).
McKeighan, Erin	4/13/2009	0.1	Participate in discussion with T. Behnke (FTI) duplicate claim data.
O'Loughlin, Morgan	4/13/2009	0.9	Participate in working session to discuss status claims process with M. Waiting (FTI), L. Ryba (FTI) and T. Behnke (FTI).
Behnke, Thomas A	4/14/2009	0.5	Review various correspondence and research items indicating specific request for preference data.
Behnke, Thomas A	4/14/2009	0.3	Review file of additional non-product claims and draft response as to which claims to add to objection.
Behnke, Thomas A	4/14/2009	0.3	Participate on working session regarding remaining preference tasks with H. Ferguson (CC) and K. Barksdale (CC).
Behnke, Thomas A	4/14/2009	0.2	Review revised objection exhibits and forward.
Behnke, Thomas A	4/14/2009	0.2	Review remaining open preference issues.
Behnke, Thomas A	4/14/2009	0.2	Discuss preference follow up with H. Ferguson (CC).
Behnke, Thomas A	4/14/2009	0.1	Review matching schedules.
Robinson, Joshua M.	4/14/2009	0.3	Instruct L. Nemerov (FTI) on to-dos for preference data.
Waiting, Mark	4/14/2009	1.7	Create claims estimate for Protiviti based on data received to date from KCC and duplicate claim objections filed to date.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Cashman, Brian	4/14/2009	0.9	Participate on call with H. Ferguson (CC) to discuss status of preference calculations.
Waiting, Mark	4/14/2009	0.4	Participate in call with Skadden to discuss case status update and status of preference process.
Lewandowski, Douglas	4/14/2009	0.7	Continue to match claims and schedules.
Torres, Diego	4/14/2009	1.5	Update claim status for the claims that have been superseded.
O'Loughlin, Morgan	4/14/2009	0.9	Participate in meeting with M. Wilhelm (CC) regarding Wachovia and SunTrust check cleared detail for postpetition.
Duffy, Robert J	4/15/2009	0.5	Review claims management work plan and provide changes to team.
Behnke, Thomas A	4/15/2009	0.8	Participate in call with B. Cashman (FTI) and H. Ferguson (CC) regarding update on claims management.
Behnke, Thomas A	4/15/2009	0.7	Draft summary of non-503(b)(9) claims as requested by counsel.
Behnke, Thomas A	4/15/2009	0.6	Participate in discussion with D. Blanks (MW) regarding fourth omnibus objection exhibits and make modifications and research as requested.
Behnke, Thomas A	4/15/2009	0.2	Review draft motion and order for orders objection form.
Robinson, Joshua M.	4/15/2009	0.7	Review current preference data.
Cashman, Brian	4/15/2009	1.0	Determine which claims to prioritize to maximize Company's efforts.
Cashman, Brian	4/15/2009	0.8	Participate in call with T. Behnke (FTI) and H. Ferguson (CC) regarding update on claims management.
McKeighan, Erin	4/15/2009	1.4	Make multiple schedule to claim matches for Merchandise Payable schedules in preparation for the schedule amendment.
McKeighan, Erin	4/15/2009	0.5	Add specific claims to the non-goods objections and change the headings per Skadden directions.
O'Loughlin, Morgan	4/15/2009	1.1	Review checks cut detail for any merchandise vendors that had a check cleared within first week postpetition.
Duffy, Robert J	4/16/2009	1.1	Participate on call with G. Galardi (SAMSF) regarding claims management status and next steps.
Rinaldi, Scott A	4/16/2009	0.5	Participate on call with B. Cashman (FTI) to discuss claims management.
Rinaldi, Scott A	4/16/2009	0.5	Review the summary level analysis of claims filed, by category in count and dollar values.
Behnke, Thomas A	4/16/2009	0.3	Analyze OMNI 5 and 6 categories for counsel.
Behnke, Thomas A	4/16/2009	0.2	Follow up on finalizing preference outstanding issues.
Robinson, Joshua M.	4/16/2009	2.0	Review supplemental data analysis for preference.
Cashman, Brian	4/16/2009	0.5	Participate on call with S. Rinaldi (FTI) to discuss claims management.
McKeighan, Erin	4/16/2009	1.2	Create omnibus objection 4 non-goods 503(b)(9) claims.
McKeighan, Erin	4/16/2009	1.1	Create omnibus objection 5 non-goods 503(b)(9) claims.
Nemerov, Lara	4/16/2009	3.3	Confirm 90 day payment dupe checks.
Nemerov, Lara	4/16/2009	3.0	Write procedure to exclude contemporaneous exchange.
Nemerov, Lara	4/16/2009	2.3	Resolve overpayments-2nd file.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Nemerov, Lara	4/16/2009	2.1	Create payments for receipts occurring before prepayment wire date.
Torres, Diego	4/16/2009	0.2	Update claim status for the claims that have been superseded.
Behnke, Thomas A	4/17/2009	0.3	Review open merchandise schedule file and follow up.
Cashman, Brian	4/17/2009	1.1	Participate on call with D. Blanks (MW) to discuss next steps in the claims process.
McKeighan, Erin	4/17/2009	0.4	Provide T. Behnke (FTI) with open merchandise payable schedule to discuss with company.
Nemerov, Lara	4/17/2009	1.5	Resolve Microsoft Xbox and Buena vista preference.
Robinson, Joshua M.	4/18/2009	1.0	Email documentation of all preference data anomalies and files used from company to adjust.
Robinson, Joshua M.	4/19/2009	0.3	Review emails requests regarding preference.
Nemerov, Lara	4/19/2009	1.0	Compile preference summary.
Rinaldi, Scott A	4/20/2009	0.8	Participate in call with B. Cashman (FTI) and T. Behnke (FTI) to discuss claims process, 503(b)(9) objections and equity claims.
Rinaldi, Scott A	4/20/2009	0.7	Participate on call D. Blanks (MW) to discuss claims management.
Behnke, Thomas A	4/20/2009	0.8	Participate in call with S. Rinaldi (FTI) and B. Cashman (FTI) to discuss claims process, 503(b)(9) objections and equity claims.
Behnke, Thomas A	4/20/2009	0.7	Participate in call with B. Cashman (FTI), K. Barksdale (CC) and H. Ferguson (CC) to discuss triage of claims.
Behnke, Thomas A	4/20/2009	0.4	Participate in discussion with H. Ferguson (CC) regarding triage and preference file.
Behnke, Thomas A	4/20/2009	0.3	Participate in discussion with I. Fredericks (SAMSF) regarding preference analysis examples.
Robinson, Joshua M.	4/20/2009	0.5	Read and respond to email questions from T. Behnke (FTI).
Cashman, Brian	4/20/2009	0.8	Participate in call with S. Rinaldi (FTI) and T. Behnke (FTI) to discuss claims process, 503(b)(9) objections and equity claims.
Cashman, Brian	4/20/2009	0.7	Participate in weekly claims update call with Skadden and the Company.
Cashman, Brian	4/20/2009	0.7	Participate in call with T. Behnke (FTI), K. Barksdale (CC) and H. Ferguson (CC) to discuss triage of claims.
McKeighan, Erin	4/20/2009	1.1	Update 90-day payment file with changes to payments provided by H. Ferguson (CC).
McKeighan, Erin	4/20/2009	0.5	Participate on call with H. Ferguson and K. Barksdale (CC) regarding the claims triage process.
McKeighan, Erin	4/20/2009	0.2	Prepare for call regarding claim triage process.
Duffy, Robert J	4/21/2009	1.3	Review objections filed to date for 503(b)(9) claims and status.
Behnke, Thomas A	4/21/2009	0.4	Compare prior preference summary to current version to analyze charges.
Behnke, Thomas A	4/21/2009	0.3	Participate in discussion with H. Ferguson (CC) and correspondence regarding wire transfer data for expense payable vendors.
Behnke, Thomas A	4/21/2009	0.2	Follow up on various claims and preference correspondence.
Behnke, Thomas A	4/21/2009	0.2	Review remaining preference items and expense payable preference.
Cashman, Brian	4/21/2009	0.3	Review listing of claims by type and discuss scopes in regards to review of the claims.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
McKeighan, Erin	4/21/2009	0.1	Send updates of 90-day payment files to H. Ferguson (CC) for approval.
Nemerov, Lara	4/21/2009	3.3	Revise preference procedure.
Nemerov, Lara	4/21/2009	2.0	Manual electronic arts preference.
Nemerov, Lara	4/21/2009	0.7	Continue to work on expense payable preference.
Behnke, Thomas A	4/22/2009	0.8	Review triage file exceptions and discuss with H. Ferguson (CC) as to the next steps.
Behnke, Thomas A	4/22/2009	0.4	Follow up regarding schedule amendment including discussion with I. Fredericks (SAMSF).
Behnke, Thomas A	4/22/2009	0.3	Review revised 90 day payment schedule for amendment and correspond to counsel.
Robinson, Joshua M.	4/22/2009	0.6	Review preference program from L. Nemerov (FTI).
McKeighan, Erin	4/22/2009	0.3	Create exhibit to refile for 90-day payments.
McKeighan, Erin	4/22/2009	0.2	Provide data related to the MOR for Deloitte consultants.
Nemerov, Lara	4/22/2009	3.2	Review comparison of preference variance between 3/26 and 4/22.
Nemerov, Lara	4/22/2009	1.8	Edit preference procedure to confirm numbers.
Behnke, Thomas A	4/23/2009	0.8	Analyze claims which company identified docketing errors and discussion with E. Gershbein (KCC).
Behnke, Thomas A	4/23/2009	0.6	Analyze triage file for update changes.
Behnke, Thomas A	4/23/2009	0.5	Participate in working session regarding docketing errors and triage charges with H. Ferguson (CC), K. Barksdale (CC), A. Pietrantoni (CC) and K. Bradshaw (CC).
Behnke, Thomas A	4/23/2009	0.3	Follow up on various correspondence and call with H. Ferguson (CC).
McKeighan, Erin	4/23/2009	0.4	Draft process for making triage changes sent by claims team.
McKeighan, Erin	4/23/2009	0.4	Research specific docketing errors found during triage process.
McKeighan, Erin	4/23/2009	0.2	Explain claim amount updated to D. Torres (FTI).
Nemerov, Lara	4/23/2009	3.3	Process H. Ferguson's (CC) file Removed Records With live and zero checks.
Nemerov, Lara	4/23/2009	2.5	Work the removed records adjustments into the new preference procedure.
Torres, Diego	4/23/2009	1.5	Update claim amounts in our database with accurate amounts from the original source file.
O'Loughlin, Morgan	4/23/2009	0.9	Participate in meeting with H. Ferguson (CC) regarding triage file for claims.
O'Loughlin, Morgan	4/23/2009	0.8	Review update triage file from T. Behnke (FTI).
Torres, Diego	4/23/2009	0.6	Upload final 90-day payment file into Oracle.
Robinson, Joshua M.	4/24/2009	1.0	Review final preference output.
McKeighan, Erin	4/24/2009	1.6	Work to create examples of 503(b)(9) duplicate claim exhibits for attorney review.
McKeighan, Erin	4/24/2009	1.0	Review claim file sent by KCC and reconcile claim changes to CMS database.
Nemerov, Lara	4/24/2009	2.8	Compile necessary data required for expense payable preference analysis.
Nemerov, Lara	4/24/2009	1.7	Review claims open issues file.
Torres, Diego	4/25/2009	1.5	Extract the preferential analysis data to Excel and organize the data to execute the VBA macro.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Torres, Diego	4/26/2009	2.0	Execute the macro for each worksheet containing data for the preferential analysis and format all the worksheets.
Torres, Diego	4/26/2009	0.5	Update the specific claim amounts to reconcile the amounts against the original claim load file.
Behnke, Thomas A	4/27/2009	0.8	Draft updates to claim section of UCC presentation.
Behnke, Thomas A	4/27/2009	0.7	Review processing of OMNI 4 claims and review OMNI 5 and 6 claims processing and discuss revisions.
Behnke, Thomas A	4/27/2009	0.5	Review revised objection exhibits and forward to counsel.
Behnke, Thomas A	4/27/2009	0.4	Update project task list and follow up regarding processing OMNI 4 claim events in CMS.
Behnke, Thomas A	4/27/2009	0.2	Review project tasks.
McKeighan, Erin	4/27/2009	1.5	Process claim triage file provided by CC claims reconciliation team.
McKeighan, Erin	4/27/2009	1.3	Process specific claim approvals for K. Barksdale (CC) to prepare for claim objection.
McKeighan, Erin	4/27/2009	1.2	Create omnibus objections 5 & 6.
McKeighan, Erin	4/27/2009	0.7	Process claims for omnibus objections 4, 5 and 6.
O'Loughlin, Morgan	4/27/2009	1.8	Create claims summary with count and dollar amount by each type of claim.
O'Loughlin, Morgan	4/27/2009	0.9	Update claims management section according with fourth objection information.
Torres, Diego	4/27/2009	0.8	Make claim duplicative matches from Triage file.
O'Loughlin, Morgan	4/27/2009	0.5	Participate in meeting with H. Ferguson (CC) regarding responsibility for each type of claim.
Rinaldi, Scott A	4/28/2009	1.0	Reivew the current claims process, next steps and which claims to prioritize to maximize Company's efforts.
Behnke, Thomas A	4/28/2009	1.2	Perform a detailed review of updated claims data to identify additional 503(b)(9) claims and generate report of claims for next triage.
Behnke, Thomas A	4/28/2009	0.7	Analyze updated claims register in order to update claims section of UCC presentation.
Behnke, Thomas A	4/28/2009	0.7	Participate in discussion with L. Ryba (FTI) and M. O'Loughlin (FTI) regarding claim tasks.
Behnke, Thomas A	4/28/2009	0.4	Update claim task list and research additional action items.
Behnke, Thomas A	4/28/2009	0.4	Review KCC data transfer file for withdrawn claims and correspondence to team to update status.
Behnke, Thomas A	4/28/2009	0.3	Review summary claim file in preparation for status call.
Behnke, Thomas A	4/28/2009	0.3	Review outstanding claims tasks.
Behnke, Thomas A	4/28/2009	0.3	Review final merchandise preference summary.
Robinson, Joshua M.	4/28/2009	1.3	Review final preference analysis numbers.
Waiting, Mark	4/28/2009	1.2	Review claims detail report and reconcile total to KCC data.
Waiting, Mark	4/28/2009	0.7	Review claims detail report and provide feedback to M. O'Loughlin (FTI) to improve output.
Waiting, Mark	4/28/2009	0.4	Respond to M. Moiser inquiry regarding HP receipt data.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Ryba, Lauren	4/28/2009	0.7	Participate on call with M. O'Loughlin (FTI) and T. Behnke (FTI) to review claims tasks.
McKeighan, Erin	4/28/2009	0.3	Create claim withdrawal documentation for process to be used going forward.
McKeighan, Erin	4/28/2009	0.3	Participate on call with E. Gershbein (KCC) regarding claim withdraw process for Circuit City.
McKeighan, Erin	4/28/2009	0.2	Review claim load process.
Nemerov, Lara	4/28/2009	2.7	Review preference analysis detail.
Nemerov, Lara	4/28/2009	2.6	Review comparison of preference variance between 4/22 and 4/25.
Torres, Diego	4/28/2009	2.5	Process claim load KCC06 and reconcile the amounts.
Torres, Diego	4/28/2009	2.0	Execute VBA and make adjustments to isolate vendors per worksheet for the preferential analysis and format final workbooks.
Nemerov, Lara	4/28/2009	0.7	Re-run and format preference analysis detail.
O'Loughlin, Morgan	4/28/2009	0.7	Participate on call with L. Ryba (FTI) and T. Behnke (FTI) to review claims tasks.
Torres, Diego	4/28/2009	0.3	Update 503(b)(9) claims in the database.
Torres, Diego	4/28/2009	0.2	Transfer claim images from KCC to share drive.
Torres, Diego	4/29/2009	2.8	Search for withdrawn claims in the KCC docket in order to update their claims status in our database.
O'Loughlin, Morgan	4/29/2009	0.7	Investigate 503(b)(9) balance change due to the fourth objection being filed.
O'Loughlin, Morgan	4/29/2009	0.4	Review claims management outstanding items.
Ryba, Lauren	4/30/2009	0.7	Participate in claims case status update with H. Ferguson (CC), J. Marcum (CC), D. Ramsey (CC), M. Mosier (CC), and I. Fredericks (SAMSF).
O'Loughlin, Morgan	4/30/2009	0.8	Finalize claims summary with thresholds and distribute to team.

Subtotal - Claims Management***705.6******Committee Matters***

Weinsten, Mark	2/2/2009	0.5	Prepare for Participate on conference call with advisors and counsel for UCC to discuss retention/incentive plan.
Weinsten, Mark	2/2/2009	0.5	Review UCC's proposed revisions to plan.
Duffy, Robert J	2/4/2009	0.8	Attend meeting with B. Cashman (FTI) and M. Waiting (FTI) to review materials to be shared with Protiviti.
Cashman, Brian	2/4/2009	1.8	Attend meeting with J. Crockett (Protiviti), S. Roski (Protiviti) and M. Mosier (CC) to continue to discuss liquidation analysis and wind down plan.
Cashman, Brian	2/4/2009	1.7	Attend meeting with J. Crockett (Protiviti), S. Roski (Protiviti) and M. Mosier (CC) to discuss liquidation analysis and wind down plan.
Waiting, Mark	2/4/2009	1.2	Attend meeting with UCC and liquidators to discuss status of sale.
Cashman, Brian	2/4/2009	0.8	Attend meeting with J. Crockett (Protiviti), S. Roski (Protiviti) and M. Mosier (CC) to discuss management incentive plan.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Waiting, Mark	2/4/2009	0.8	Attend meeting with R. Duffy (FTI) and B. Cashman (FTI) to review materials to be shared with Protiviti.
Cashman, Brian	2/4/2009	0.8	Attend meeting with R. Duffy (FTI) and M. Waiting (FTI) to review materials to be shared with Protiviti.
Cashman, Brian	2/4/2009	0.8	Participate on call with J. Crocket (Protiviti), S. Roski (Protiviti) and M. Mosier (CC) to discuss management incentive plan.
Cashman, Brian	2/4/2009	0.8	Update wind down plan.
Ryba, Lauren	2/4/2009	0.8	Prepare for meeting with Protiviti.
Weinsten, Mark	2/9/2009	0.5	Create comparison of various plan iterations compared to UCC version.
Weinsten, Mark	2/9/2009	0.4	Make edits to revised proposal prior to distribution to UCC.
Cashman, Brian	2/10/2009	0.6	Respond to Protiviti's questions surrounding the credit card claims with assistance from M. Mosier (CC).
Coulombe, Stephen L	2/11/2009	0.9	Review data request from UCC's financial advisor.
Waiting, Mark	2/12/2009	1.3	Gather data required to respond to committee requests.
Cashman, Brian	2/12/2009	0.3	Reply to Protiviti requests for information.
Cashman, Brian	2/12/2009	0.2	Forward list of requested information from J. Crockett (Protiviti) to engagement team with assigned tasks.
Ryba, Lauren	2/12/2009	1.3	Comprise detailed information for Protiviti in regards to rebate detail for Dec and Jan month ends, and all customer gift card liability detail and change each week since the beginning of the GOB.
Coulombe, Stephen L	2/13/2009	0.9	Review revised supporting schedules to the recovery analysis for distribution to UCC's financial advisor.
Coulombe, Stephen L	2/13/2009	0.6	Discuss updated professional fee budget prior to distribution to UCC's counsel and financial advisors with C. Dickerson (SAMSF).
Coulombe, Stephen L	2/13/2009	0.4	Review updated professional fee budget prior to distribution to UCC's counsel and financial advisors.
Cashman, Brian	2/13/2009	1.5	Respond to requests from Protiviti.
Cashman, Brian	2/13/2009	0.9	Respond to requests from Protiviti for wind down budget.
Waiting, Mark	2/13/2009	0.5	Respond to committee diligence requests regarding liquidation analysis.
Waiting, Mark	2/17/2009	0.8	Gather data required to respond to committee requests and prepare for call.
Waiting, Mark	2/17/2009	0.5	Participate on call with committee financial advisors to discuss DC and store closings.
Cashman, Brian	2/17/2009	0.4	Discuss Protiviti's questions on management incentive plan with M. Weinstein (CC).
Cashman, Brian	2/17/2009	0.2	Participate on call with M. Atkinson (Protiviti) to respond to questions on management incentive plan.
Weinstein, Mark	2/18/2009	0.8	Participate on conference call with UCC advisors and G. Galardi (SAMSF) to discuss their comments to plan.
Cashman, Brian	2/18/2009	1.2	Participate on call with Protiviti to respond to questions.
Cashman, Brian	2/18/2009	0.6	Send support for income tax refund and sales leaseback refund to J. Crockett (Protiviti).
Cashman, Brian	2/19/2009	0.5	Distribute support for pension plan overfunding to J. Crockett (Protiviti).

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Weinsten, Mark	2/20/2009	0.6	Participate on conference call with UCC advisors and G. Galardi (SAMSF) to discuss revised proposal.
Weinsten, Mark	2/20/2009	0.3	Prepare for conference call with UCC advisors to discuss plan.
Waiting, Mark	2/20/2009	0.9	Respond to committee requests and track down diligence items.
Waiting, Mark	2/20/2009	0.7	Participate on call with committee professionals to discuss liquidation analysis.
Weinsten, Mark	2/23/2009	1.2	Participate on call with UCC Advisors and G. Galardi (SAMSF), B. Cashman (FTI), and J. Marcum (CC) to discuss management incentive plan.
Behnke, Thomas A	2/23/2009	0.7	Draft initial 503(b)(9) claims file for Protiviti request.
Behnke, Thomas A	2/23/2009	0.2	Participate on call with J. Liberi (SAMSF) regarding request for 503(b)(9) claims by the UCC.
Cashman, Brian	2/23/2009	1.2	Participate on call with UCC Advisors and G. Galardi (SAMSF), M. Weinsten (FTI), and J. Marcum (CC) to discuss management incentive plan.
Cashman, Brian	2/23/2009	0.6	Participate on call with M. Atkinson (Protiviti) and G. Galardi (SAMSF) to discuss Protiviti's suggested changes to management incentive plan.
Waiting, Mark	2/23/2009	0.5	Participate on call with committee financial advisors to discuss status of wind down.
Weinsten, Mark	2/24/2009	0.6	Participate on conference call with G. Galardi (SAMSF), and Protiviti regarding retention and incentive plan.
Weinsten, Mark	2/24/2009	0.4	Participate on conference call with UCC and its advisors to discuss settlement of disputed proposal.
Bibby, Thomas	2/24/2009	0.4	Participate on call with M. Waiting (FTI), B. Cashman (FTI), T. Behnke (FTI), and G. Galardi (SAMSF) regarding 503(b)(9) claims data and potential preference analysis .
Bibby, Thomas	2/24/2009	0.3	Participate on conference call with M. Atkinson (Protiviti), J. Crockett (Protiviti), M. Waiting (FTI), B. Cashman (FTI) for weekly update .
Behnke, Thomas A	2/24/2009	0.7	Revisions to 503(b)(9) claim file for UCC request.
Behnke, Thomas A	2/24/2009	0.5	Analyze 503(b)(9) claim file for UCC request.
Behnke, Thomas A	2/24/2009	0.4	Review UCC request for preference and 503(b)(9) data.
Behnke, Thomas A	2/24/2009	0.4	Participate on call with B. Cashman (FTI), M. Waiting (FTI), T. Bibby (FTI) and G. Galardi (SAMSF) to discuss 503(b)(9) claims, preference analysis and what to provide to respond to Protiviti's request.
Waiting, Mark	2/24/2009	0.4	Participate on call with T. Behnke (FTI), B. Cashman (FTI), T. Bibby (FTI) and G. Galardi (SAMSF) to discuss 503(b)(9) claims, preference analysis and what to provide to respond to Protiviti's request.
Cashman, Brian	2/24/2009	0.4	Participate on call with T. Behnke (FTI), M. Waiting (FTI), T. Bibby (FTI) and G. Galardi (SAMSF) to discuss 503(b)(9) claims, preference analysis and what to provide to respond to Protiviti's request.
Cashman, Brian	2/24/2009	0.4	Participate on call with UCC Advisors and G. Galardi (SAMSF) and J. Marcum (CC) to discuss management incentive plan's task I.
Cashman, Brian	2/24/2009	0.4	Send 503(b)(9) claims to J. Crockett (Protiviti).
Cashman, Brian	2/24/2009	0.4	Respond to Protiviti's request for listing of intellectual property and discuss request with D. Ramsey (CC).
Cashman, Brian	2/24/2009	0.3	Send IP List to J. Crockett (Protiviti).

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Waiting, Mark	2/24/2009	0.3	Participate on conference call with M. Atkinson (Protiviti), J. Crockett (Protiviti), T. Bibby (FTI), B. Cashman (FTI) for weekly update .
Cashman, Brian	2/24/2009	0.3	Participate on call with M. Atkinson (Protiviti), J. Crockett (Protiviti), T. Bibby (FTI) and M. Waiting (FTI) for weekly update.
Behnke, Thomas A	2/25/2009	0.3	Analyze 503(b)(9) claims and comparison to current claims population by KCC and finalize 503(b)(9) analysis for UCC.
Waiting, Mark	2/26/2009	0.7	Respond to committee diligence requests.
Cashman, Brian	2/26/2009	0.2	Oversee the providing of 2 intellectual property bids to J Crockett (Protiviti).
Cashman, Brian	2/27/2009	0.2	Review information requests from Protiviti .
Cashman, Brian	3/2/2009	1.1	Communicate to Protiviti the scheduled closing of stores and distribution centers.
Cashman, Brian	3/2/2009	0.5	Review recovery analysis and determine need to update for weekly call with Protiviti.
Cashman, Brian	3/4/2009	0.8	Participate in call with J. Crockett (Protiviti) and M. Atkinson (Protiviti) for weekly update call.
Waiting, Mark	3/10/2009	0.6	Draft email to Protiviti summarizing current liquidity position.
Waiting, Mark	3/11/2009	0.6	Participate on call with Protiviti to discuss cash and liquidity position.
Waiting, Mark	3/11/2009	0.5	Participate on call with Protiviti to discuss status of new liquidation analysis and timing for completion of report.
Waiting, Mark	3/12/2009	1.7	Create template for committee presentation update and prepare draft language in slides.
Cashman, Brian	3/17/2009	0.8	Respond to questions from J. Crockett (Protiviti).
Cashman, Brian	3/17/2009	0.8	Update liquidation analysis and cash flow section of presentation to UCC.
Cashman, Brian	3/18/2009	0.5	Participate in conference call with G. Galardi (SAMS), N. Barnes (Rothschild), T. Bibby (FTI) and J. Marcum (CC) regarding status on Hilco and Systemax bids for stalking horse on intellectual property assets.
Cashman, Brian	3/18/2009	0.4	Respond to questions from J. Crockett (Protiviti) regarding achievement of management incentive plan targets.
Waiting, Mark	3/20/2009	0.7	Respond to Protiviti data request and assign wind down personnel with outstanding diligence request tasks.
Waiting, Mark	3/25/2009	1.0	Document processes that were taken to ensure cost factor was calculated appropriately at request of Committee.
Waiting, Mark	3/25/2009	0.9	Revise high and low estimate of unsecured claims based on claims data collected to-date and distribute to Protiviti.
Cashman, Brian	3/25/2009	0.8	Participate in call with J. Crocket (Protiviti) and M. Atkinson (Protiviti) to discuss case.
Waiting, Mark	3/25/2009	0.4	Draft response to outstanding Protiviti data request regarding unsecured claims and preference analyses.
Cashman, Brian	3/25/2009	0.4	Respond to question on how vendor receivables and payables report summarizes into totals report.
Cashman, Brian	3/30/2009	0.7	Participate in call with J. Crocket (Protiviti) and M Atkinson (Protiviti) regarding status update.
Cashman, Brian	3/30/2009	0.5	Begin to draft presentation to Protiviti on case status update.
Cashman, Brian	3/30/2009	0.3	Roll forward vendor expense payables for Protiviti.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
O'Loughlin, Morgan	3/30/2009	1.7	Create initial layout for UCC case status update presentation.
O'Loughlin, Morgan	3/30/2009	1.1	Create verbiage around asset recoveries for case status update.
O'Loughlin, Morgan	3/31/2009	1.6	Create 503(b)(9) and claims update section for presentation.
O'Loughlin, Morgan	3/31/2009	1.3	Make updates to corporate wind down cash flow and update presentation.
O'Loughlin, Morgan	3/31/2009	1.1	Format slides and layout for case status presentation.
O'Loughlin, Morgan	3/31/2009	0.9	Create work stream timeline for case status presentation.
O'Loughlin, Morgan	3/31/2009	0.9	Create verbiage around wind down tasks and targets for case status update.
O'Loughlin, Morgan	3/31/2009	0.8	Create verbiage for corporate wind down expenses and strategy.
O'Loughlin, Morgan	3/31/2009	0.6	Format and finalize schedules for case status presentation.
Coulombe, Stephen L	4/1/2009	1.6	Review latest draft of case status update deck and provide edits.
Behnke, Thomas A	4/1/2009	1.8	Work on revisions of claims and preference section for case status presentation.
Behnke, Thomas A	4/1/2009	0.7	Draft claims section for case status presentation.
Behnke, Thomas A	4/1/2009	0.5	Participate in working session regarding revisions to Protiviti case status presentation with M. Waiting (FTI) and M. O'Loughlin (FTI).
Waiting, Mark	4/1/2009	1.2	Review latest draft of case status update deck and edit verbiage.
Duffy, Robert J	4/2/2009	0.6	Discuss answers to Committee questions with B. Cashman (FTI), M. Atkinson (Protiviti) and J. Crocket (Protiviti).
Bibby, Thomas	4/2/2009	2.1	Review claims data from the bankruptcy schedules to provide to Protiviti.
Behnke, Thomas A	4/2/2009	0.5	Review scheduled liability detail for Protiviti request.
Waiting, Mark	4/2/2009	1.2	Review 45 page case status update presentation update draft and edit verbiage.
Cashman, Brian	4/2/2009	0.6	Discuss answers to Committee questions with R. Duffy (FTI), M. Atkinson (Protiviti) and J. Crocket (Protiviti).
Waiting, Mark	4/2/2009	0.5	Request additional accounts receivable data from company to comply with committee data request.
McKeighan, Erin	4/2/2009	1.4	Create report for Protiviti request per T. Behnke's (FTI) direction.
Waiting, Mark	4/3/2009	1.2	Review management incentive plan tasks and ensure case status update reflects appropriate payout amount.
Waiting, Mark	4/3/2009	0.8	Respond to Protiviti data requests and clarify estimates in case status update presentation.
Waiting, Mark	4/3/2009	0.8	Update management incentive plan slide based on tasks completed to date versus tasks outstanding.
Waiting, Mark	4/3/2009	0.6	Draft response to outstanding Protiviti data request regarding unsecured claims and preference analyses.
Waiting, Mark	4/6/2009	2.1	Review revised case status update and create new slides for case timeline and responsibilities.
Waiting, Mark	4/6/2009	0.4	Follow up on data request from Protiviti and provide information regarding corporate headquarters relocation.
Cashman, Brian	4/6/2009	0.3	Respond to Protiviti's request for specifics on current headcount and corporate wind down budget.

Professional	Date	Hours	Description of Activity
Cashman, Brian	4/7/2009	1.4	Update corporate wind down section of presentation to UCC.
Cashman, Brian	4/7/2009	0.8	Update, review and communicate liquidation analysis and bridge from previous version to M. Atkinson (Protiviti) and J. Crocket (Protiviti).
Cashman, Brian	4/7/2009	0.7	Update preferences and claims section of presentation to UCC.
Cashman, Brian	4/7/2009	0.4	Email M. Atkinson (Protiviti) answering questions to liquidation analysis and corporate wind down budget.
Cashman, Brian	4/7/2009	0.3	Review summary schedule of types of claims prepared by T. Behnke (FTI) and summarize for Protiviti.
Waiting, Mark	4/8/2009	0.8	Update committee status presentation with revised liquidation forecast reflecting new vendor receivables estimate.
Waiting, Mark	4/8/2009	0.8	Respond to Protiviti data requests and clarify expense estimates.
Cashman, Brian	4/10/2009	0.6	Respond to questions from Protiviti regarding employee stipend motion.
Waiting, Mark	4/10/2009	0.6	Respond to Protiviti data requests and coordinate response with B. Cashman (FTI)
Cashman, Brian	4/10/2009	0.3	Prepare analysis calculating savings associated with employee stipend motion and send to Protiviti.
Cashman, Brian	4/13/2009	0.3	Respond to requests for information from Protiviti such as COBRA savings support.
Waiting, Mark	4/14/2009	0.5	Participate on call with Protiviti to discuss data request list and outstanding diligence items.
Waiting, Mark	4/14/2009	0.5	Revise committee update presentation and revise verbiage.
Cashman, Brian	4/14/2009	0.4	Participate in call with M. Atkinson (Protiviti) to review incentive plan payments.
Cashman, Brian	4/14/2009	0.2	Email to M. Atkinson (Protiviti) any UCC objection to the Company's employee stipend motion.
Cashman, Brian	4/15/2009	1.2	Respond to Protiviti's questions regarding incentive plan payouts.
Cashman, Brian	4/15/2009	0.5	Review incentive plan targets per analysis sent by Protiviti.
Cashman, Brian	4/15/2009	0.2	Arrange conference call with J. Kelly (CC) for Protiviti to discuss vendor receivables.
Cashman, Brian	4/16/2009	0.7	Review lease rejection motions provided by McGuire Woods in order to ensure that locations were closed in compliance with incentive plan targets and then forward motions to Protiviti.
Coulombe, Stephen L	4/17/2009	0.8	Review final draft of case status update presentation with J. Marcum (CC).
Waiting, Mark	4/17/2009	0.5	Create slide for case status update regarding asset recoveries related to intellectual property.
Waiting, Mark	4/17/2009	0.5	Create slides for case status update regarding miscellaneous asset recoveries.
Waiting, Mark	4/17/2009	0.4	Create slide for case status update regarding asset recoveries related to Assurant and Warranty group proposed settlement.
Duffy, Robert J	4/20/2009	0.8	Review latest questions from Protiviti.
Cashman, Brian	4/20/2009	0.6	Provide listing of rejection orders to Protiviti relating to non-store location associated with incentive plan targets.
Cashman, Brian	4/20/2009	0.5	Provide support to Protiviti for savings associated with elimination of benefit plans and COBRA savings.
Cashman, Brian	4/20/2009	0.5	Review liquidation value report on Ardmore DC prepared by DJM Realty.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Cashman, Brian	4/20/2009	0.5	Discuss adversary proceeding case of Mondragon with J. Marcum (CC) and M. Mosier (CC) and provide update to M. Atkinson (Protiviti).
Cashman, Brian	4/20/2009	0.4	Review liquidation valuation of Ardmore DC and provide to Protiviti.
Cashman, Brian	4/20/2009	0.4	Provide lease master analysis which lists the rent for all locations to support the savings noted in various incentive tasks.
Cashman, Brian	4/20/2009	0.3	Update listing of remaining employees at the Company for case status update presentation to UCC.
Cashman, Brian	4/20/2009	0.3	Provide listing of cancelled letters of credit to Protiviti.
Cashman, Brian	4/20/2009	0.2	Send liquidation value report on Ardmore DC prepared by DJM Realty to Protiviti.
Cashman, Brian	4/20/2009	0.2	Respond to question from J. Crocket (Protiviti) regarding rejection dates of distribution centers.
Cashman, Brian	4/21/2009	1.2	Review and send to M. Atkinson (Protiviti) support for warranty proceeds from Assurant.
Waiting, Mark	4/22/2009	1.2	Create slide for case status update regarding estimate claims amount and status.
Waiting, Mark	4/22/2009	0.9	Review document destruction list and summarize for committee update.
Waiting, Mark	4/22/2009	0.3	Respond to committee diligence request regarding changes to proceeds to unsecured creditors.
Ryba, Lauren	4/22/2009	0.2	Receive support from M. Atkinson (Protiviti) on donating certain historical items to the Virginia Historical Society.
Waiting, Mark	4/28/2009	0.8	Draft email to B. Cashman (FTI) summarizing draft responses to Protiviti data request.
Cashman, Brian	4/29/2009	1.1	Review case status update.
Waiting, Mark	4/29/2009	1.0	Review case status update and provide edits to L. Ryba (FTI).
Cashman, Brian	4/29/2009	0.4	Respond to Protiviti's questions regarding incentive plan payouts.
Cashman, Brian	4/30/2009	0.7	Review details on IBM payment in April and summarize in analysis for Protiviti.

Subtotal - Committee Matters***110.3******Corporate Wind Down***

Cashman, Brian	3/17/2009	0.2	Respond to various emails from client on employee benefits stipend motion.
Cashman, Brian	4/1/2009	1.3	Update corporate wind down budget and review with M. Mosier (CC).
Cashman, Brian	4/1/2009	0.5	Calculate cost of benefit plan for remaining employees.
O'Loughlin, Morgan	4/1/2009	1.2	Update headcount and payroll forecast with spreadsheet provided by M. Mosier (CC).
O'Loughlin, Morgan	4/1/2009	1.1	Create revised corporate wind down forecast with IT expenses from E. Mitchell (CC).
Cashman, Brian	4/2/2009	0.8	Review corporate wind down budget with M. Mosier (CC).
Cashman, Brian	4/2/2009	0.6	Update corporate wind down for occupancy and IT costs.
Cashman, Brian	4/2/2009	0.3	Update corporate wind down budget for payroll processing costs.
O'Loughlin, Morgan	4/2/2009	1.2	Create new template for updating headcount schedule so the Company can make updates quickly and monitor changes.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
O'Loughlin, Morgan	4/2/2009	0.6	Update verbiage to corporate wind down section with latest one-time IT costs.
Cashman, Brian	4/3/2009	0.4	Prepare listing of remaining employees with primary responsibilities slide for case status update.
O'Loughlin, Morgan	4/3/2009	0.7	Synch latest corporate wind down forecast with liquidation analysis.
Duffy, Robert J	4/4/2009	0.9	Review headcount and responsibility listing provided by M. Mosier (CC).
Duffy, Robert J	4/7/2009	1.4	Review corporate wind down and specific number of employees and dates for termination and IBM payments still to be paid while winding down headquarters.
Coulombe, Stephen L	4/7/2009	0.8	Examine latest corporate wind down budget and headcount assumptions and provide guidance to team.
Coulombe, Stephen L	4/7/2009	0.4	Review motion for employee stipend benefit plans.
Duffy, Robert J	4/7/2009	0.3	Review draft of benefit stipend motion.
Cashman, Brian	4/7/2009	0.7	Respond to various emails from M. Mosier (CC) regarding wind down.
Cashman, Brian	4/7/2009	0.2	Review calculation of new benefit plan stipend with M. Mosier (CC) and L. Lambert (CC).
O'Loughlin, Morgan	4/7/2009	0.8	Integrate updated corporate wind down cash flow budget into case status presentation.
Cashman, Brian	4/8/2009	0.4	Review motion for employee stipend for benefits plans and provide feedback to Skadden.
Duffy, Robert J	4/13/2009	0.9	Participate on call with J. Marcum (CC) regarding various asset recoveries and strategy.
Cashman, Brian	4/13/2009	0.5	Review client's calculation on savings of \$1.0M per month for COBRA.
Cashman, Brian	4/13/2009	0.4	Review support for budgeted payroll processing fees prepared by M. Mosier (CC).
Ryba, Lauren	4/13/2009	1.8	Attend meeting with L. Lambert (CC) to review support for \$1M savings for COBRA.
Cashman, Brian	4/14/2009	0.7	Update case status update presentation for changes to wind down plan.
Cashman, Brian	4/14/2009	0.4	Review COBRA savings analysis provided by L. Lambert (CC) and reply back with follow up questions.
O'Loughlin, Morgan	4/14/2009	1.7	Update corporate wind down budget with payroll processing figures and occupancy expenses.
O'Loughlin, Morgan	4/14/2009	0.4	Confirm go-forward payroll processing fee with ADP.
Cashman, Brian	4/15/2009	0.7	Update corporate wind down budget and headcount forecast.
Cashman, Brian	4/15/2009	0.4	Review employee benefit load factor supporting analysis provided by L. Lambert (CC).
O'Loughlin, Morgan	4/15/2009	1.1	Update corporate wind down budget summary for case status update presentation.
Duffy, Robert J	4/16/2009	0.6	Review summary from court hearing provided by B. Cashman (FTI).
Cashman, Brian	4/16/2009	0.8	Participate in discussion with L. Lambert (CC), M. Mosier (CC) and L. Ryba (FTI) to discuss COBRA savings.
Cashman, Brian	4/16/2009	0.3	Discuss employee benefit load factor of 12% with M. Healy (CC) and M. Mosier (CC).
Ryba, Lauren	4/16/2009	0.8	Participate in discussion with L. Lambert (CC), M. Mosier (CC) and B. Cashman (FTI) to discuss COBRA savings.
O'Loughlin, Morgan	4/16/2009	0.8	Update remaining personnel slide with job description and responsibilities for case status update presentation.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Ryba, Lauren	4/20/2009	1.1	Revise corporate wind down to show as a monthly, rather than weekly schedule.
Cashman, Brian	4/21/2009	0.4	Discuss employee benefit load factor of 12% with M. Healy (CC).
Ryba, Lauren	4/21/2009	1.1	Revise corporate wind down model to for IBM payments and make note of revised headcount.
O'Loughlin, Morgan	4/22/2009	0.6	Update corporate wind down budget with comments from M. Mosier (CC).
O'Loughlin, Morgan	4/23/2009	0.6	Review latest wind down list by employee from M. Mosier (CC).
Ryba, Lauren	4/24/2009	1.4	Receive revised headcount from M. Mosier (CC) and update the corporate overhead model to include changes in employees terms.
O'Loughlin, Morgan	4/24/2009	1.4	Run the latest headcount assumptions through corporate wind down model.
Ryba, Lauren	4/28/2009	0.8	Update corporate wind down budget for revised headcount and payroll.
Cashman, Brian	4/29/2009	0.7	Update corporate wind down budget and headcount forecast.
Cashman, Brian	4/29/2009	0.5	Review employee benefit load factor supporting analysis provided by M. Healy (CC).
Ryba, Lauren	4/29/2009	0.4	Review the corporate wind down budget dollars and number of employees received from M. O'Loughlin (FTI) for reasonableness.
Ryba, Lauren	4/29/2009	0.2	Determine the corporate wind down is more logical to update on a monthly, rather than bi-monthly, basis.
O'Loughlin, Morgan	4/29/2009	0.9	Update corporate wind down budget with new wind down expense assumptions.
O'Loughlin, Morgan	4/29/2009	0.6	Update headcount and payroll figures for case status presentation.
Ryba, Lauren	4/30/2009	1.3	Participate on call with M. Healy (CC) regarding the employee benefit stipend support and timeline for receiving support.
O'Loughlin, Morgan	4/30/2009	0.8	Update corporate wind down section verbiage for presentation.
<i>Subtotal - Corporate Wind Down</i>		<i>39.9</i>	

DIP Financing and Reporting

Coulombe, Stephen L	2/2/2009	1.2	Review proposed Third Amendment to DIP credit agreement.
Coulombe, Stephen L	2/2/2009	0.9	Review updated six week budget prior to distribution to lenders.
Waiting, Mark	2/2/2009	0.8	Create summary analysis at request of lending group to show liquidator expenses to date.
Cashman, Brian	2/2/2009	0.5	Review Third Amendment.
Waiting, Mark	2/2/2009	0.4	Review cash call for accuracy prior to distribution to lenders.
Ryba, Lauren	2/2/2009	1.2	Update variance report wire actuals.
Ryba, Lauren	2/2/2009	0.9	Review Hewitt payroll file and determine bi-monthly and PTO amounts are incorrectly calculated and location payments are also incorrect.
Ryba, Lauren	2/2/2009	0.7	Attend meeting with L. Baldyga (CC) to clarify new variance reporting requirements.
Ryba, Lauren	2/2/2009	0.4	Update weekly variance report with PCO, SP and EP checks cut.
Ryba, Lauren	2/2/2009	0.3	Confirm with L. Baldyga (CC) that Navarre and A&L products were for L/C's drawn.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Regan, Kevin	2/3/2009	0.5	Review the draft third amendment to the DIP agreement.
Waiting, Mark	2/3/2009	1.2	Draft revisions to proposed DIP amendment.
Waiting, Mark	2/3/2009	1.1	Revise weekly cash flow budget for DIP amendment.
Waiting, Mark	2/3/2009	0.7	Participate on call with Kirkland to discuss additional edits to DIP amendment language .
Waiting, Mark	2/3/2009	0.6	Participate on call with Kirkland to discuss DIP amendment language .
Ryba, Lauren	2/3/2009	2.1	Prepare cash call including A/P check detail, wire merch detail, L/C change week over week, variance, budget and daily GOB sales.
Ryba, Lauren	2/3/2009	0.4	Follow up with K. Bradshaw (CC) to obtain the wire detail for the Great American weekly reconciliation.
Ryba, Lauren	2/3/2009	0.3	Follow up with M. Wilhelm (CC) to obtain the prior week merch wire detail.
Coulombe, Stephen L	2/4/2009	1.0	Review report of results to date vs. budget for US entity to prepare for calls with DIP lenders and UCC advisors.
Coulombe, Stephen L	2/4/2009	0.7	Discuss items relating to Third Amendment to DIP with K. Dimock (B of A).
Regan, Kevin	2/4/2009	0.4	Review the updated 13 week cash flow.
Waiting, Mark	2/4/2009	1.1	Provide edits to L. Ryba (FTI) to finalize the cash call .
Waiting, Mark	2/4/2009	1.0	Revise projections and calculate loan pay down schedule.
Waiting, Mark	2/4/2009	0.9	Participate on call with Bank of America to discuss revised projections.
Waiting, Mark	2/4/2009	0.8	Discuss revised projections with J. Marcum (CC) and M. Moiser (CC).
Waiting, Mark	2/4/2009	0.8	Participate on call with Bank of America to discuss amendment changes and requirements of new covenants.
Waiting, Mark	2/4/2009	0.5	Review loan pay down requirements per Bank of America versus projections.
Waiting, Mark	2/4/2009	0.4	Participate on call with Kirkland to discuss additional edits to DIP amendment language .
Ryba, Lauren	2/4/2009	1.1	Finalize cash call with edits provided by M. Waiting (FTI) and send to bank .
Ryba, Lauren	2/4/2009	0.8	Attend meeting with M. Wilhelm (CC) to review wire detail for merch vendors from the prior week.
Ryba, Lauren	2/4/2009	0.8	Attend meeting with N. Neagu (CC) to determine the variance in payroll between actual and forecast.
Ryba, Lauren	2/4/2009	0.6	Participate on call with M. Foster (CC) to review the L/C detail for the prior two weeks and discuss cancelled versus drawn.
Ryba, Lauren	2/4/2009	0.2	Revise L/C detail in line with edits provided by M. Foster (CC).
Coulombe, Stephen L	2/5/2009	0.5	Review final draft of Third Amendment to DIP.
Coulombe, Stephen L	2/6/2009	1.5	Analyze the pre-funding requirement for outstanding checks prior to DIP amendment.
Coulombe, Stephen L	2/6/2009	1.3	Analyze use of proceeds and borrowing requirements relating to DIP amendment.
Coulombe, Stephen L	2/6/2009	0.8	Participate in call to finalize amendment to DIP financing.
Waiting, Mark	2/6/2009	1.3	Revise language in DIP amendment redline.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Waiting, Mark	2/6/2009	0.9	Create schedule showing prefunding requirement based on anticipated disbursements for lending group.
Waiting, Mark	2/6/2009	0.6	Participate on call with lenders to discuss status of discussions with liquidators.
Waiting, Mark	2/6/2009	0.6	Discuss loan to value reserve with M. Foster (CC) .
Waiting, Mark	2/6/2009	0.5	Participate on call with Kirkland to discuss DIP amendment language .
Coulombe, Stephen L	2/9/2009	1.2	Participate in conference call with secured lenders to determine mechanism to pre-fund outstanding checks prior to limiting borrowings.
Waiting, Mark	2/9/2009	0.8	Review draft of DIP amendment redline and provide comments.
Waiting, Mark	2/9/2009	0.5	Participate on call with lenders to discuss prefunding requirement.
Ryba, Lauren	2/9/2009	1.2	Update variance report wire actuals.
Ryba, Lauren	2/9/2009	0.9	Configure check detail received from K. Silva (CC) between pre and post 1/17 and separate accounts for presentation in the cash call.
Ryba, Lauren	2/9/2009	0.8	Attend meeting with M. Foster (CC) and L. Baldyga (CC) to determine proper check float needs to include all checks cut (including payroll).
Ryba, Lauren	2/9/2009	0.4	Update weekly variance report with PCO, SP and EP checks cut.
Ryba, Lauren	2/9/2009	0.3	Attend meeting with K. Babb (CC) to confirm that customer deposit balance should not change for the GOB but will slightly due to G/L activity.
Coulombe, Stephen L	2/10/2009	1.0	Review report of results to date vs. budget for US entity to prepare for calls with DIP lenders and UCC advisors.
Coulombe, Stephen L	2/10/2009	0.5	Review final draft of Third Amendment to DIP prior to distribution to syndicate lenders.
Coulombe, Stephen L	2/10/2009	0.4	Discuss lenders' document request with S. Avila (CRG).
Ryba, Lauren	2/10/2009	2.2	Obtain a list of the 44 stores closing mid-Feb and rent detail from D. Miller (CC) to determine amount of rent held for the prior week.
Ryba, Lauren	2/10/2009	1.7	Attend meeting with C. Huebner (CC) and K. Bradshaw (CC) to determine appropriate accounts to be included in occupancy costs and IT costs for expense reporting.
Ryba, Lauren	2/10/2009	0.9	Review detail of checks cut from K. Silva (CC) with L. Baldyga (CC) and M. Foster (CC) to determine appropriate check roll forward.
Ryba, Lauren	2/10/2009	0.8	Begin to compile cash call for weekly BofA update.
Coulombe, Stephen L	2/11/2009	1.4	Review updated wind down budget to determine potential timing to cash collateralize LC's.
Coulombe, Stephen L	2/11/2009	0.8	Analyze final borrowing request from DIP lenders to ensure sufficient cash to operate with no additional borrowings.
Coulombe, Stephen L	2/11/2009	0.6	Review proposed disbursements for upcoming week based on ability to borrow on final DIP.
Waiting, Mark	2/11/2009	0.9	Review cash call package for accuracy prior to distribution to lenders and provide edits.
Waiting, Mark	2/11/2009	0.3	Participate on call with banks to discuss prefunding request.
Ryba, Lauren	2/11/2009	1.3	Attend meeting with N. Neagu (CC) and H. Merten (CC) to determine reason for payroll variance and to request a correct Hewitt report for payroll by location and PTO.
Ryba, Lauren	2/11/2009	0.9	Participate on cash call with BofA to review variance reporting for the week and answer any questions .

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Ryba, Lauren	2/11/2009	0.2	Follow up with K. Barksdale (CC) to determine new positions in the accounting department (with changes who will be in charge of which area).
Coulombe, Stephen L	2/12/2009	0.9	Participate in call with DIP lenders' financial advisors regarding cash collateralization of LC's.
Coulombe, Stephen L	2/12/2009	0.5	Prepare for a call with DIP lenders' financial advisors regarding cash collateralization of LC's.
Waiting, Mark	2/12/2009	0.6	Participate on call with banks' financial advisors to discuss bank loan payoff.
Waiting, Mark	2/13/2009	1.4	Review updated corporate overhead wind down payroll support files and distribute to banks' financial advisors.
Ryba, Lauren	2/13/2009	0.8	Finish cash call and circulate to BofA .
Regan, Kevin	2/15/2009	1.5	Participate on conference call with G. Galardi (SAMSF) to review the DIP model and prepare for upcoming hearing.
Regan, Kevin	2/15/2009	0.5	Review the latest 6 week cash flow projection for planned call with G. Galardi (SAMSF).
Coulombe, Stephen L	2/16/2009	0.7	Discuss store closing results to date versus DIP budget with J. Marcum (CC).
Coulombe, Stephen L	2/16/2009	0.5	Review daily cash report to assess potential to cash collateralize LC's.
Regan, Kevin	2/16/2009	0.5	Attend meeting with J. Marcum (CC) and M. Waiting (FTI) on latest cash flows for the next day's DIP hearing .
Waiting, Mark	2/16/2009	0.5	Attend meeting with J. Marcum (CC) and K. Regan (FTI) on latest cash flows for the next day's DIP hearing .
Ryba, Lauren	2/16/2009	1.2	Update variance report wire actuals.
Ryba, Lauren	2/16/2009	0.4	Update weekly variance report with PCO, SP and EP checks cut.
Coulombe, Stephen L	2/17/2009	1.0	Participate in call with DIP lenders' financial advisors regarding cash collateralization of LC's.
Coulombe, Stephen L	2/17/2009	0.9	Review report of results to date vs. budget for US entity to prepare for calls with DIP lenders and UCC advisors.
Coulombe, Stephen L	2/17/2009	0.5	Prepare for a call with DIP lenders' financial advisors regarding cash collateralization of LC's.
Waiting, Mark	2/17/2009	0.9	Edit cash flow forecast for court per edits from counsel.
Waiting, Mark	2/17/2009	0.6	Review prior week variance report and provide feedback.
Waiting, Mark	2/17/2009	0.4	Draft response to DIP amendment changes.
Ryba, Lauren	2/17/2009	0.3	Attend meeting with J. Knopke (CC) to explain the tax information needed for the weekly variance while P. Rose (CC) is out.
Waiting, Mark	2/18/2009	1.3	Respond to bank diligence requests regarding revised budget.
Waiting, Mark	2/20/2009	0.6	Review DIP language in loan document to ensure Company does not trip covenant.
Ryba, Lauren	2/20/2009	1.1	Update variance report format to align with new liquidation analysis / budget filed with the court and banks on 2/18.
Ryba, Lauren	2/20/2009	0.8	Review prior week wire detail obtained from M. Wilhelm (CC) with K. Nadir (CC) to determine if consignment or L/C payments.
Ryba, Lauren	2/20/2009	0.8	Attend meeting with N. Neagu (CC) and K. Barksdale (CC) to obtain reason for payroll variance for actual compared to budget.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Coulombe, Stephen L	2/23/2009	1.5	Review update recovery analysis for preparation for call with secured lenders.
Waiting, Mark	2/23/2009	1.0	Revise weekly cash flow budget for banks to reflect new professional fees estimate.
Waiting, Mark	2/23/2009	0.8	Follow up call with bank representative to discuss cash collateral forecast.
Waiting, Mark	2/23/2009	0.6	Review DIP documents to confirm adherence to budget revision deadlines .
Waiting, Mark	2/23/2009	0.6	Review weekly variance report and provide comments.
Waiting, Mark	2/23/2009	0.4	Participate on call with Kirkland to discuss revised DIP budget.
Ryba, Lauren	2/23/2009	1.2	Update variance report wire actuals.
Ryba, Lauren	2/23/2009	0.7	Follow up with P. Rose (CC) to determine the difference between taxes disbursed, wire and check and pre and post 1/17.
Ryba, Lauren	2/23/2009	0.4	Update weekly variance report with PCO, SP and EP checks cut.
Ryba, Lauren	2/23/2009	0.3	Determine that the variance report should include a five week variance which flashes against the new budget.
Waiting, Mark	2/24/2009	2.1	Revise liquidation analysis for banks and distribute updated model with bridge for discussion.
Waiting, Mark	2/24/2009	1.2	Participate on call with BoA and L. Ryba (FTI) to walk through variance report, new loan covenant test and revised recovery analysis.
Waiting, Mark	2/24/2009	0.6	Revise liquidation analysis with updated corporate overhead wind down figures.
Waiting, Mark	2/24/2009	0.5	Review cash call prior to distribution and provide edits.
Ryba, Lauren	2/24/2009	1.2	Participate on call with BoA and M. Waiting (FTI) to walk through variance report, new loan covenant test and revised recovery analysis.
Ryba, Lauren	2/24/2009	1.2	Format variance report to include 5 week variance compared to revised/updated budget.
Ryba, Lauren	2/24/2009	1.1	Finalize cash call and determine to exclude A/P detail by vendor.
Ryba, Lauren	2/24/2009	0.8	Review final inventory balance as of 2/24/09.
Ryba, Lauren	2/24/2009	0.5	Revise variance report for new loan covenant test.
Ryba, Lauren	2/24/2009	0.2	Circulate all weekly reports to BofA and also Protiviti including the cash call, revised recovery analysis and Canadian reports.
O'Loughlin, Morgan	2/24/2009	0.6	Provide remaining inventory at cost for weekly variance report.
Ryba, Lauren	3/2/2009	1.2	Update variance report wire actuals.
Ryba, Lauren	3/2/2009	1.1	Review daily cash file from prior week and determine amounts are correct (before Monday adjustments).
Ryba, Lauren	3/2/2009	0.8	Review checks cut received from K. Silva (CC) for the prior week and determine which January invoices were related to pre or post 1/17 activity.
Ryba, Lauren	3/2/2009	0.6	Obtain sales tax collections from P. Rose (CC) and review pre versus post 1/17 balances for inclusion in the variance report.
Ryba, Lauren	3/2/2009	0.6	Compile first draft of US cash call for review.
Ryba, Lauren	3/2/2009	0.4	Update weekly variance report with PCO, SP and EP checks cut.
Ryba, Lauren	3/2/2009	0.2	Confirm new professional services GL account with K Silva (CC) as not all professional services are being paid by wire.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Ryba, Lauren	3/3/2009	0.9	Revise weekly variance report to include check float adjustment to current client balance and restricted cash collateral account.
Ryba, Lauren	3/3/2009	0.4	Review weekly and monthly cash flow revisions for actual internal information with M. O'Loughlin (FTI).
O'Loughlin, Morgan	3/3/2009	0.4	Review weekly and monthly cash flow revisions for actual internal information with L. Ryba (FTI).
Coulombe, Stephen L	3/4/2009	0.6	Review proposed disbursements for upcoming week based on ability to borrow on final DIP.
Bibby, Thomas	3/4/2009	0.4	Review 2/28 cash report and variance report and Canada reports.
Cashman, Brian	3/4/2009	0.7	Review variance report edits with L. Ryba (FTI) and finalize variance report for external distribution.
Cashman, Brian	3/4/2009	0.7	Participate on call with L. Ryba (FTI) and M. O'Loughlin (FTI) for current status update of Proviti call, BoA call, cash flow and cash call.
Ryba, Lauren	3/4/2009	1.2	Finalize cash call and distribute to Protiviti team and BoA team.
Ryba, Lauren	3/4/2009	0.8	Follow up with L. Baldyga (CC), M. Foster (CC) and M. Mosier (CC) to obtain cash call comments before external distribution.
Ryba, Lauren	3/4/2009	0.7	Participate on call with B. Cashman (FTI) and M. O'Loughlin (FTI) for current status update of Proviti call, BoA call, cash flow and cash call.
Ryba, Lauren	3/4/2009	0.7	Review variance report edits with B. Cashman (FTI) and finalize variance report for external distribution.
O'Loughlin, Morgan	3/4/2009	0.7	Participate on call with B. Cashman (FTI) and L. Ryba (FTI) for current status update of Proviti call, BoA call, cash flow and cash call.
Coulombe, Stephen L	3/6/2009	1.0	Review report of results to date vs. budget for US entity to prepare for calls with DIP lenders and UCC advisors.
Waiting, Mark	3/9/2009	0.8	Review weekly variance report and provide feedback.
Waiting, Mark	3/9/2009	0.6	Participate on call with banks to discuss need for further variance reporting.
Ryba, Lauren	3/9/2009	1.4	Compare the final sales between MyCity and the liquidators to bridge the difference in the variance.
Ryba, Lauren	3/9/2009	0.9	Attend meeting with P. Rose (CC) to obtain the tax disbursement breakout between pre and post 1/17.
Ryba, Lauren	3/9/2009	0.8	Reconcile each week of activations and redemptions for gift cards to ensure the correct balance.
Ryba, Lauren	3/9/2009	0.7	Review gift card liability through the end of the sale with KC Babb (CC) and K. Pritchard (CC) to determine weekly amount.
Ryba, Lauren	3/9/2009	0.1	Follow up with S. Lai (FTI) to determine the process for sending the cash call (either US or with Canada).
Waiting, Mark	3/10/2009	0.6	Review variance report with L. Ryba (FTI).
Ryba, Lauren	3/10/2009	1.3	Prepare, finalize and distribute cash call to BoA and Protiviti.
Ryba, Lauren	3/10/2009	0.6	Review variance report with M. Waiting (FTI).
Ryba, Lauren	3/10/2009	0.6	Confirm the L/C balance is still in a separate account .
Ryba, Lauren	3/10/2009	0.4	Follow up with L. Baldyga (CC), M. Foster (CC) and M. Mosier (CC) to provide comments for the cash call and answer questions.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Ryba, Lauren	3/10/2009	0.2	Revise the cash call L/C tab to show all detail for each L/C type.
Waiting, Mark	3/11/2009	0.6	Review and provide feedback to revise weekly variance report.
Ryba, Lauren	3/16/2009	1.4	Update variance report wire actuals.
Ryba, Lauren	3/16/2009	1.1	Follow up with M. Mosier (CC), L. Baldyga (CC) and M. Foster (CC) to obtain comments/edits to the cash call.
Ryba, Lauren	3/16/2009	0.9	Update weekly cash call for distribution to BoA and Protiviti .
Ryba, Lauren	3/16/2009	0.8	Update variance report with checks cut and follow up with K. Silva (CC) on professional fee detail for checks for the prior week.
Ryba, Lauren	3/16/2009	0.7	Update L/C roll forward to reflect L/C's drawn, expired and cancelled.
Ryba, Lauren	3/16/2009	0.6	Review weekly sales tax paid pre and post 1/17 with P. Rose (CC) and determine more paid was related to pre rather than post.
Ryba, Lauren	3/16/2009	0.5	Review other cash detail in daily cash file to determine correct classification of \$4M lease received for leases.
Cashman, Brian	3/17/2009	0.6	Review weekly cash flow report.
Coulombe, Stephen L	3/19/2009	0.5	Review daily cash report to assess potential to cash collateralize LC's.
Waiting, Mark	3/23/2009	1.3	Review prior week's cash activity report and reconcile receipts variance from bank ledger.
Waiting, Mark	3/23/2009	0.6	Review weekly variance report and request follow up data support from company.
Ryba, Lauren	3/23/2009	1.3	Review the checks cut for the prior week and split into pre and post 1/17, taxes, and professional fees.
Ryba, Lauren	3/23/2009	1.2	Revise variance notes to include one week versus nine week detail.
Ryba, Lauren	3/23/2009	0.8	Update weekly variance report with wire actuals disbursed for the prior week.
Cashman, Brian	3/24/2009	1.6	Review weekly cash flow report prepared by L. Ryba (FTI) and provide feedback. .
Ryba, Lauren	3/24/2009	1.6	Revise weekly variance report and cash call with edits received from B. Cashman (FTI).
Ryba, Lauren	3/24/2009	1.3	Update weekly cash call for distribution to Protiviti and BoA.
Bibby, Thomas	3/26/2009	0.2	Review US and Canadian variance report for week ending 3/22.
Bibby, Thomas	3/27/2009	0.3	Review April 25 weekly cash report.
Ryba, Lauren	3/31/2009	1.6	Revise cash call with edits received from B. Cashman (FTI).
Ryba, Lauren	3/31/2009	1.2	Update weekly variance report with prior week actual wires.
Ryba, Lauren	3/31/2009	0.8	Update weekly variance report with prior week actual checks cut.
Ryba, Lauren	3/31/2009	0.7	Participate on call with M. Foster (CC) to review prior week variance report to correct other cash detail and check roll forward.
Ryba, Lauren	3/31/2009	0.4	Update cash call including L/C roll forward.
Ryba, Lauren	3/31/2009	0.3	Circulate cash call to BoA and Protiviti.
Waiting, Mark	4/6/2009	0.7	Review weekly cash call report and request follow up data support from company
Bibby, Thomas	4/7/2009	0.3	Review April 4 cash report and information for distribution to secured lender and creditor committee.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Waiting, Mark	4/8/2009	0.6	Review cash call report and provide edits to L. Ryba (FTI).
Ryba, Lauren	4/8/2009	1.2	Update variance report wire actuals.
Ryba, Lauren	4/8/2009	0.9	Review daily cash file from prior week and determine amounts are correct.
Ryba, Lauren	4/8/2009	0.6	Compile first draft of US cash call for review.
Ryba, Lauren	4/8/2009	0.4	Update weekly variance report with PCO, SP and EP checks cut.
Ryba, Lauren	4/9/2009	1.8	Finalize cash call and distribute to BoA and Protiviti.
Ryba, Lauren	4/10/2009	0.8	Answer questions from M. Foster (CC) received on the cash call report.
Ryba, Lauren	4/14/2009	0.7	Review detail of prior week checks paid received from K. Silva (CC).
Bibby, Thomas	4/20/2009	0.5	Review April 11 and April 18 cash report ands variance report received form L. Ryba (FTI).
Ryba, Lauren	4/22/2009	2.2	Receive all prior week actual wires and checks cut and comprise weekly cash flow.
Ryba, Lauren	4/22/2009	0.6	Update checks cut, cash roll forward, L/C roll forward and roll forward for all account balances on the weekly cash report.
Ryba, Lauren	4/22/2009	0.4	Obtain M. Waiting (FTI) and M. Mosier's (CC) approval on the weekly cash flow before distributing to BoA and Protiviti.
Ryba, Lauren	4/22/2009	0.4	Review weekly cash flow from L. Ryba (FTI) before distributing to BoA and Protiviti.
Ryba, Lauren	4/27/2009	1.1	Update weekly cash report, LC roll forward and checks o/s with actuals received from K. Bradshaw (CC) and K. Silva (CC).
Waiting, Mark	4/28/2009	0.7	Review cash call report and provide edits to L. Ryba (FTI).
Ryba, Lauren	4/28/2009	0.3	Complete and circulate weekly cash report to BoA and Protiviti.
<i>Subtotal - DIP Financing and Reporting</i>		150.2	
<i>FF&E and Distressed Inventory Disposition</i>			
Regan, Kevin	2/2/2009	0.8	Review new sale of distressed inventory from J. Grimwade (JV) and the JV.
Regan, Kevin	2/2/2009	0.5	Work with S. Stegenga (FTI) on the FF&E and distressed inventory issues.
Regan, Kevin	2/2/2009	0.3	Discuss with D. Strauss (CC) and S. Stegenga (FTI) on the FF&E sale options.
Stegenga, Scott	2/2/2009	1.2	Attend meeting with D. Strauss (CC) and W. Barnes (CC) to discuss FF&E liquidation timelines for corporate facilities.
Stegenga, Scott	2/2/2009	0.5	Coordinate potential FF&E liquidator warehouse visits with L. Fay (CC).
Stegenga, Scott	2/2/2009	0.5	Work with K. Regan (FTI) on the FF&E and distressed inventory issues.
Stegenga, Scott	2/2/2009	0.3	Discuss with D. Strauss (CC) and K. Regan (FTI) on the FF&E sale options.
Regan, Kevin	2/3/2009	1.5	Discuss with S. Stegenga (FTI) the bidders for distressed merchandise.
Regan, Kevin	2/3/2009	0.7	Continue discussions with S. Stegenga (FTI) on the options to sell fixtures and distressed inventory.
Regan, Kevin	2/3/2009	0.5	Discuss with S. Stegenga (FTI) the FF&E and the wholesale merchandise auction.
Stegenga, Scott	2/3/2009	1.5	Discuss with K. Regan (FTI) the bidders for distressed merchandise.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Stegenga, Scott	2/3/2009	0.7	Continue discussions with K. Regan (FTI) on the options to sell fixtures and distressed inventory.
Stegenga, Scott	2/3/2009	0.5	Discuss with K. Regan (FTI) the FF&E and the wholesale merchandise auction.
Regan, Kevin	2/4/2009	1.8	Attend meeting on the SB/GA bid for the sale of fixtures and distressed inventory and the potential bidders.
Regan, Kevin	2/4/2009	1.5	Continue review of the options on the sale of DC fixtures with S. Stegenga (FTI).
Regan, Kevin	2/4/2009	0.5	Attend meeting with L. Fay (CC) on fixture sale process and timing.
Regan, Kevin	2/4/2009	0.5	Discuss with D. Strauss (CC) and S. Stegenga (FTI) on the move to DR3 and timing for fixture sales.
Regan, Kevin	2/4/2009	0.3	Attend meeting with S. Roski (Protiviti) regarding details of the fixture sale.
Stegenga, Scott	2/4/2009	1.5	Continue review of the options on the sale of DC fixtures with K. Regan (FTI).
Stegenga, Scott	2/4/2009	1.2	Review FF&E sale proposal from Liquid Asset Partners.
Stegenga, Scott	2/4/2009	0.6	Review FF&E store employee incentive plan from the liquidator.
Stegenga, Scott	2/4/2009	0.5	Discuss with D. Strauss (CC) and K. Regan (FTI) on the move to DR3 and timing for fixture sales.
Stegenga, Scott	2/4/2009	0.1	Review GOB sales data and fixture sales.
Duffy, Robert J	2/5/2009	2.2	Review detailed FF&E bids.
Regan, Kevin	2/5/2009	1.7	Continue to review of the detail data supporting the fixture back up.
Regan, Kevin	2/5/2009	1.0	Discuss with W. Shepherd (CV) and S. Stegenga (FTI) on their proposed purchase of distressed inventory.
Regan, Kevin	2/5/2009	0.9	Participate on call with B. Melvin (LAP) on the issues and constraints on fixture bidding and 2% proposal.
Regan, Kevin	2/5/2009	0.7	Review the fixture proposals and open issues with S. Stegenga (FTI).
Regan, Kevin	2/5/2009	0.6	Continue discussions and review of the issues selling distressed goods on the web site.
Stegenga, Scott	2/5/2009	1.0	Discuss with W. Shepherd (CV) and K. Regan (FTI) on their proposed purchase of distressed inventory.
Stegenga, Scott	2/5/2009	0.7	Review FF&E proposal from Liquid Asset Partners.
Stegenga, Scott	2/5/2009	0.7	Review the fixture proposals and open issues with K. Regan (FTI).
Stegenga, Scott	2/5/2009	0.6	Participate on call with J. Jackson (GB) to discuss their potential bid on the FF&E sale for the DC's.
Stegenga, Scott	2/5/2009	0.4	Review FF&E bid from B. Greene (Conseco).
Stegenga, Scott	2/5/2009	0.3	Create summary of Liquid Asset Partners FF&E bid.
Stegenga, Scott	2/5/2009	0.3	Respond to email from J. Jackson (GB) on FF&E deal parameters.
Stegenga, Scott	2/5/2009	0.2	Compose email to J. Jackson (GB) with updated FF&E list.
Stegenga, Scott	2/5/2009	0.2	Create summary of Conseco FF&E bid.
Stegenga, Scott	2/5/2009	0.1	Compose email to D. Steele (SB) approving FF&E incentive plan and expense budget.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Regan, Kevin	2/6/2009	2.0	Continue to work on the information gathering and analysis on the potential fixture and inventory auctions.
O'Loughlin, Morgan	2/6/2009	0.8	Integrate distribution center square footage into FF&E Schedule.
O'Loughlin, Morgan	2/6/2009	0.8	Create detailed listing of DC's and Service Center's for FF&E Sales.
Regan, Kevin	2/9/2009	1.5	Attend meeting with G. Yurofsky (Hyper Micro) and F. Shalit (Hyper Micro) and S. Stegenga (FTI) to negotiate the distressed inventory program.
Regan, Kevin	2/9/2009	1.1	Participate in further discussions the options to sell the fixtures.
Regan, Kevin	2/9/2009	0.6	Continue to discuss the fixture sale options and concerns with S. Stegenga (FTI).
Regan, Kevin	2/9/2009	0.6	Participate on call with B. Melvin (LAP) regarding the motion and the auction for fixtures, etc.
Regan, Kevin	2/9/2009	0.5	Review the fixture motion and discussed it with S. Stegenga (FTI).
Bibby, Thomas	2/9/2009	0.6	Attend merchandise liquidation; FF&E liquidation and building exit steering committee meeting.
Stegenga, Scott	2/9/2009	1.5	Attend meeting with G. Yurofsky (Hyper Micro) and F. Shalit (Hyper Micro) and K. Regan (FTI) to negotiate the distressed inventory program.
Stegenga, Scott	2/9/2009	0.9	Participate in discussions with M. O'Loughlin (FTI) regarding strategy for distressed inventory sales.
Stegenga, Scott	2/9/2009	0.6	Discuss the fixture sale options and concerns with K. Regan (FTI).
Stegenga, Scott	2/9/2009	0.5	Review the fixture motion and discuss it with K. Regan (FTI).
O'Loughlin, Morgan	2/9/2009	0.9	Participate in discussions with S. Stegenga (FTI) regarding strategy for distressed inventory sales.
Regan, Kevin	2/10/2009	1.0	Participate on conference call with W. Shepherd (CV) on his distressed inventory proposal.
Bibby, Thomas	2/10/2009	1.1	Attend merchandise liquidation; FF&E liquidation and building exit steering committee meeting.
Stegenga, Scott	2/10/2009	0.9	Participate on a call with I. Fredericks (SAMSF) to discuss court process for FF&E and inventory sales.
Stegenga, Scott	2/10/2009	0.6	Participate on call with B. Melvin (LAP) to discuss FF&E bid.
Stegenga, Scott	2/10/2009	0.1	Review GOB merchandise and FF&E sales data.
Stegenga, Scott	2/10/2009	0.1	Review GOB merchandise and FF&E sales data.
Regan, Kevin	2/11/2009	2.1	Continue to work on the proposals from the fixture and inventory bidders.
Regan, Kevin	2/11/2009	0.6	Participate on call with S. Roemer (Talon) on the sale of the distressed inventory.
Regan, Kevin	2/11/2009	0.4	Attend meeting with D. Steele (SB) on GOB and fixture bid proposal.
Regan, Kevin	2/11/2009	0.4	Respond to emails and phone call with W. Shepherd (CV) on distressed inventory.
Regan, Kevin	2/11/2009	0.3	Update D. Strauss (CC) on the progress of the fixture and inventory sale.
Regan, Kevin	2/11/2009	0.3	Participate on call with I. Fredericks (SAMSF) on the fixture sale and inventory auction procedure.
Bibby, Thomas	2/11/2009	0.6	Prepare schedule of various locations with proposed furniture, fixture and equipment sales and estimated proceeds.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Stegenga, Scott	2/11/2009	0.4	Participate on a call with I. Fredericks (SAMS) discussing status of FF&E and excluded inventory bids.
Duffy, Robert J	2/12/2009	0.7	Review FF&E bid from Liquid Asset Partners.
Regan, Kevin	2/12/2009	1.5	Review the fixture bids from Gordon and SB Capital.
Regan, Kevin	2/12/2009	0.3	Review B. Melvin's (LAP) revised bid for the fixtures.
Regan, Kevin	2/12/2009	0.2	Participate in follow up discussion with D. Steele (SB) on the status of their fixture bid.
Stegenga, Scott	2/12/2009	1.2	Create summary comparison of revised FF&E bids from GB & Hilco, Liquid Asset Partners, and SB Capital.
Stegenga, Scott	2/12/2009	0.7	Create schedule of assumption data for FF&E sales forecast for Protiviti.
Stegenga, Scott	2/12/2009	0.6	Review FF&E bid from GB and Hilco joint venture.
Stegenga, Scott	2/12/2009	0.4	Participate on call with J. Jackson (GB) to discuss revisions to their FF&E bid.
Stegenga, Scott	2/12/2009	0.1	Review GOB merchandise and FF&E sales data.
O'Loughlin, Morgan	2/12/2009	1.2	Run Liquid Asset Partner timeline assumptions through carrying cost model to forecast net recovery.
O'Loughlin, Morgan	2/12/2009	1.1	Create schedule for comparing FF&E bids.
O'Loughlin, Morgan	2/12/2009	0.9	Review FF&E bid from Liquid Asset Partners.
O'Loughlin, Morgan	2/12/2009	0.8	Summarize FF&E terms in schedule for comparison.
O'Loughlin, Morgan	2/12/2009	0.6	Update FF&E comparison schedule with GB/ Hilco bid.
O'Loughlin, Morgan	2/12/2009	0.4	Review LAP FF&E bid.
Regan, Kevin	2/13/2009	0.2	Participate on call with B. Melvin (LAP) concerning issues for the fixture auction.
Stegenga, Scott	2/13/2009	0.1	Review GOB merchandise and FF&E sales data.
O'Loughlin, Morgan	2/13/2009	0.7	Create timeline for each location for FF&E bidders.
Regan, Kevin	2/14/2009	0.5	Respond to emails from B. Melvin (LAP) on the auction and related issues.
Regan, Kevin	2/16/2009	0.5	Work on coordinating the three fixture bidders with similar agency contract language.
Regan, Kevin	2/16/2009	0.3	Continue to review the different distressed inventory proposals.
Regan, Kevin	2/16/2009	0.3	Discuss with D. Strauss (CC) regarding the fixture sale and new fixture opportunity in Atlanta.
Regan, Kevin	2/16/2009	0.3	Participate on call with J. Jackson (GB) on bidding for the fixtures.
Regan, Kevin	2/16/2009	0.3	Update J. Marcum (CC) on the status of the FF&E auction and concerns over the cash flows .
Regan, Kevin	2/16/2009	0.3	Discuss with B. Melvin (LAP) on the timing and procedure for the fixture auction.
Regan, Kevin	2/16/2009	0.2	Discuss with D. Strauss (CC) on new potential fixture opportunities involving the fixture bidders.
Regan, Kevin	2/16/2009	0.2	Discuss with J. Jackson (GB) on timing and process of the fixture auction.
Regan, Kevin	2/16/2009	0.2	Participate on call with D. Steele (SB) on the auction for fixtures.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Stegenga, Scott	2/16/2009	0.8	Participate in discussions with M. O'Loughlin (FTI) regarding FF&E bid modeling.
Stegenga, Scott	2/16/2009	0.1	Review GOB merchandise and FF&E sales data.
O'Loughlin, Morgan	2/16/2009	1.3	Compare FF&E recovery ranges from SB Capital and Liquid Asset Partners.
O'Loughlin, Morgan	2/16/2009	0.9	Update FF&E bid comparison to reflect sharing net proceeds to estate.
O'Loughlin, Morgan	2/16/2009	0.8	Create summary for FF&E bids and timing.
Regan, Kevin	2/17/2009	3.4	Work with I. Fredericks (SAMSF) and S. Stegenga (FTI) on the upcoming fixture auction.
Regan, Kevin	2/17/2009	1.7	Participate on the fixture auction call with S. Boehm (SAMSF) and D. Foley (MW), M. O'Loughlin (FTI), and S. Stegenga (FTI).
Regan, Kevin	2/17/2009	0.3	Attend meeting with J. Marcum (CC) on the status of the distressed sale of merchandise and the different bidders.
Stegenga, Scott	2/17/2009	3.4	Work with I. Fredericks (SAMSF) and K. Regan (FTI) on the upcoming fixture auction.
Stegenga, Scott	2/17/2009	1.7	Participate on the fixture auction call with S. Boehm (SAMSF) and D. Foley (MW), K. Regan (FTI), and M. O'Loughlin (FTI).
Stegenga, Scott	2/17/2009	0.9	Discuss format for FF&E bid comparisons with M. O'Loughlin (FTI).
O'Loughlin, Morgan	2/17/2009	1.7	Participate on the fixture auction call with S. Boehm (SAMSF) and D. Foley (MW), K. Regan (FTI), and S. Stegenga (FTI).
O'Loughlin, Morgan	2/17/2009	1.4	Review final FF&E APA's.
O'Loughlin, Morgan	2/17/2009	1.2	Create summary schedule for committee for FF&E recovery estimates by location.
O'Loughlin, Morgan	2/17/2009	0.9	Discuss format for FF&E bid comparisons with S. Stegenga (FTI).
O'Loughlin, Morgan	2/17/2009	0.8	Summarize distribution, service center and cross-dock close date deadlines for FF&E bidders.
Regan, Kevin	2/18/2009	0.2	Discuss with M. Moser (CC) on status of the sale of distressed merchandise.
Stegenga, Scott	2/18/2009	0.6	Analyze credit card fees for the prior week to determine allocation to FF&E expenses.
Stegenga, Scott	2/18/2009	0.6	Participate on call with L. Fay (CC), R. Starr (CC) and B. Melvin (LAP) on fixture liquidation plan.
Stegenga, Scott	2/18/2009	0.6	Attend meeting with L. Fay (CC) to determine potential value of FF&E in the Ardmore facility.
Stegenga, Scott	2/18/2009	0.1	Review GOB merchandise and FF&E sales data.
O'Loughlin, Morgan	2/18/2009	1.3	Review Tech For Less bid for distressed inventory.
Regan, Kevin	2/19/2009	0.2	Discuss with L. Fay (CC) over the warehouse security and sale of fixtures over weekends.
Regan, Kevin	2/19/2009	0.2	Discuss with D. Steele (SB) on the timing of fixture pick ups and store closings.
Stegenga, Scott	2/19/2009	0.3	Obtain necessary signatures to finalize FF&E agreement.
Stegenga, Scott	2/20/2009	1.5	Attend meeting with D. Strauss (CC) and W. Barnes (CC) to discuss FF&E liquidation initial results and problems.
Stegenga, Scott	2/20/2009	0.3	Compose email to B. Melvin (LAP) with all inventory data and APA schedules for possible bid.
Stegenga, Scott	2/20/2009	0.2	Review GOB merchandise and FF&E sales data.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Regan, Kevin	2/23/2009	0.6	Attend meeting with R. Starr (CC) regarding inventory taking issues for the distressed merchandise.
Stegenga, Scott	2/23/2009	0.3	Participate on call with B. Melvin (LAP) to discuss concerns from first week of FF&E sales.
Regan, Kevin	2/24/2009	0.3	Attend meeting with J. Marcum (CC) over GOB update and the distressed inventory auction.
Stegenga, Scott	2/24/2009	0.4	Participate on a phone call with D. Strauss (CC) to discuss FF&E sale and office closing plan.
Stegenga, Scott	2/24/2009	0.3	Calculate projected store FF&E sales and compare to original forecast.
O'Loughlin, Morgan	2/24/2009	1.1	Update recovery forecast to drop FF&E and consignment proceeds below the line.
Coulombe, Stephen L	2/25/2009	1.4	Review proposals for sale of distressed inventory.
Stegenga, Scott	2/25/2009	1.6	Participate in auction for distressed inventory, including ad hoc analysis and discussing key deal points with the UCC.
Stegenga, Scott	2/25/2009	0.1	Review GOB merchandise and FF&E sales data.
Regan, Kevin	2/26/2009	0.3	Respond to emails regarding the sale of fixtures by LAP.
Ryba, Lauren	2/26/2009	0.2	Confirm with M. Healy (CC) that daily sales include or exclude FF&E.
Stegenga, Scott	2/26/2009	0.7	Attend meeting with D. Strauss (CC) to discuss FF&E sales to date.
Stegenga, Scott	2/27/2009	0.1	Review GOB merchandise and FF&E sales data.
Regan, Kevin	2/28/2009	0.2	Respond to emails regarding cleaning the IBM computers for sale by LAP.
Regan, Kevin	3/2/2009	0.1	Participate on call with I. Fredericks (SAMSF) over status of contract resolution and need to attend hearing.
O'Loughlin, Morgan	3/2/2009	0.8	Format and finalize distressed inventory schedule for Skadden.
Coulombe, Stephen L	3/3/2009	0.7	Discuss defective inventory sale with K. Regan (FTI).
Regan, Kevin	3/3/2009	0.7	Participate on call with F. Shalit (Hyper) on the audit and the review by the UCC on warranty language in the contract.
Regan, Kevin	3/3/2009	0.7	Discuss defective inventory sale with S. Coulombe (FTI).
Regan, Kevin	3/3/2009	0.3	Continue follow up with I. Fredericks (SAMSF) over the need to fly to Richmond to appear at the sale hearing.
Regan, Kevin	3/3/2009	0.2	Participate in discussions with F. Shalit (Hyper) re progress in the contract negotiation and condition of the inventory.
Regan, Kevin	3/3/2009	0.2	Respond to email with phone call to F. Shalit (Hyper) over sale of DC equipment prior to shipping distressed goods.
Regan, Kevin	3/3/2009	0.2	Participate in discussion with F Shalit (Hyper) on scheduling freight and progress in resolving UCC issues with contract.
Regan, Kevin	3/3/2009	0.1	Ask follow up question with F. Shalit (Hyper) on the contract resolution with the warranty on new vs. refurbished goods .
Stegenga, Scott	3/3/2009	0.6	Review APA for the bulk purchase of inventory from the GOB sale.
Stegenga, Scott	3/3/2009	0.3	Review FF&E sales data and summarize results.
O'Loughlin, Morgan	3/3/2009	0.6	Update defective inventory schedule for audit process.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
O'Loughlin, Morgan	3/3/2009	0.6	Work with L. Fay (CC) to confirm wire payment from Hyper Talon for distressed inventory.
O'Loughlin, Morgan	3/3/2009	0.4	Obtain signatures for final APA with Hyper Talon and provide Skadden with copies for filing.
Regan, Kevin	3/4/2009	0.7	Participate on call with F. Shalit (Hyper) regarding status of the closing and the funding of the purchase price.
Regan, Kevin	3/4/2009	0.2	Continue sending emails on the closing of the sale and the timing of truck pulls, with L. Fay (CC) and R. Starr (CC).
Regan, Kevin	3/4/2009	0.2	Communicate with F. Shalit (Hyper) and L. Fay (CC) on the timing and volume of shipments per DC.
Regan, Kevin	3/4/2009	0.1	Confirm G. Yurovsky (Hyper) wired transfers and circulate notice to R. Starr (CC) and L. Fay (CC).
Bibby, Thomas	3/4/2009	0.4	Review correspondence from K. Nay (CC) regarding distressed inventory truckloads, sales proceeds and status of merchandise.
Ryba, Lauren	3/4/2009	1.4	Review daily sales with M. Healy (CC) and confirm difference between liquidators sales and company sales are FF&E and consignment inventory.
Stegenga, Scott	3/4/2009	0.3	Create exhibit for the bulk merchandise APA.
Regan, Kevin	3/5/2009	0.3	Participate on call with L. Fay (CC) on Ardmore and other liquidation issues.
Regan, Kevin	3/5/2009	0.2	Participate on call with F. Shalit (Hyper) on security and sale of assets .
Regan, Kevin	3/5/2009	0.2	Participate on call with F. Shalit (Hyper) on the sale of alleged distressed inventory at Livermore and lack of security.
Regan, Kevin	3/5/2009	0.1	Participate on call with L. Fay (CC) over security at Livermore and concerns of Hyper Micro.
Regan, Kevin	3/5/2009	0.1	Participate on call with S. Stegenga (FTI) on Livermore and Ardmore issues .
Regan, Kevin	3/5/2009	0.1	Respond to emails from I. Fredericks (SAMSF) on Livermore DC.
Stegenga, Scott	3/5/2009	0.3	Participate on a call with L. Fay (CC) regarding security issues at the Ardmore facility and obtain the contact information for the DC manager.
Stegenga, Scott	3/5/2009	0.2	Compose an email and left a voice mail with the manager for the Livermore facility.
Stegenga, Scott	3/5/2009	0.1	Participate on call with K. Regan (FTI) on Livermore and Ardmore issues .
Stegenga, Scott	3/5/2009	0.1	Respond to email regarding Livermore DC issues.
Regan, Kevin	3/6/2009	0.2	Participate in discussions with F. Shalit (Hyper) over Livermore and scheduling of the trailer pick ups.
Regan, Kevin	3/6/2009	0.2	Respond to emails concerning the security at Livermore and timing out of the DC's.
Regan, Kevin	3/6/2009	0.1	Participate in discussions with G. Yurovsky (Hyper) regarding security at the closing DC's.
Regan, Kevin	3/9/2009	0.1	Review new issues over Ardmore and Marion fixture sales.
O'Loughlin, Morgan	3/10/2009	1.3	Create per diem calculation for Marion DC to determine economics of continuing FF&E sales post 3/21.
Regan, Kevin	3/11/2009	0.2	Participate in discussion with T. Bibby (FTI) regarding fixture sale amount for inventory reconciliation on GOB.
Regan, Kevin	3/11/2009	0.2	Participate in discussion with D. Strauss (CC) over asset sales and inventory accounting.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Regan, Kevin	3/11/2009	0.2	Participate in discussion with D. Steele (SB) on store damages and landlord complaints.
Regan, Kevin	3/11/2009	0.2	Email L. Fay (CC) and B. Melvin (LAP) on new issue over Orlando warehouse equipment sale.
Regan, Kevin	3/11/2009	0.2	Participate on call with L. Fay (CC) and B. Melvin (LAP) on proposal to extend Marion's timing for asset sale.
Regan, Kevin	3/11/2009	0.2	Participate in discussion with D. Strauss (CC) on asset sales.
Bibby, Thomas	3/11/2009	0.2	Participate in discussion with K. Regan (FTI) regarding fixture sale amount for inventory reconciliation on GOB.
Regan, Kevin	3/12/2009	0.4	Correspond with S. Stegenga (FTI) to determine the daily amount of FF&E sales for stores, dc's and sc's and cash received to date.
Ryba, Lauren	3/12/2009	0.9	Attend meeting with L. Baldyga (CC) to review the FF&E wire detail from Liquid Asset Partners and breakout from store sales receipts.
Ryba, Lauren	3/12/2009	0.6	Review FF&E wires received from Liquid Asset Partners and allocation between DR1, DR3 and service centers.
Stegenga, Scott	3/12/2009	0.4	Correspond with K. Regan (FTI) to determine the daily amount of FF&E sales for stores, dc's and sc's and cash received to date.
O'Loughlin, Morgan	3/12/2009	0.4	Follow up on damaged store situation that occurred during GOB.
Ryba, Lauren	3/13/2009	0.8	Attend meeting with M. Healy (CC) to obtain FF&E sales by date to break out from GOB sales receipts.
O'Loughlin, Morgan	3/13/2009	0.2	Create summary schedule for FF&E proceeds realized during GOB period.
Regan, Kevin	3/16/2009	0.6	Meet with D. Dickey (GA) on expenses and FF&E settlement.
Regan, Kevin	3/16/2009	0.5	Participate in discussion with D. Strauss (CC) on fixture, computer equipment and other liquidation issues.
Regan, Kevin	3/16/2009	0.3	Participate on conference call with L. Fay (CC) and B. Melvin (LAP) regarding Marion and Ardmore.
Regan, Kevin	3/16/2009	0.2	Participate on call with B. Melvin (LAP) regarding Ardmore and Marion extensions of operations to maximize FF&E recoveries.
Regan, Kevin	3/16/2009	0.2	Participate on call with F. Shalit (Hyper) regarding scheduled movement of inventory from the DC's.
Waiting, Mark	3/16/2009	0.5	Review backup for consignment and FFE sales and assess whether estimated \$10M fee is accurate.
Stegenga, Scott	3/16/2009	0.1	Receive update on new issues over Ardmore and Marion fixture sales.
Waiting, Mark	3/17/2009	0.6	Revise forecast liquidation proceeds from FF&E and update schedules in settlement deck.
Cashman, Brian	3/17/2009	0.2	Confirm wire was received from Liquid Asset Partners and communicate to necessary parties.
Regan, Kevin	3/19/2009	0.2	Follow up with L. Fay (CC) on Marion DC after validating per diem costs.
Regan, Kevin	3/20/2009	0.1	Review status of the fixture sales by Bill Melvin (LAP) and the related recovery.
Regan, Kevin	3/23/2009	0.2	Review updated schedule of fixture sales and issues regarding timing of the DC closings.
O'Loughlin, Morgan	3/23/2009	0.6	Follow up on questions on FF&E sales report from Liquid Asset Partners .
O'Loughlin, Morgan	3/25/2009	0.7	Review JV settlement for fees related to FF&E and 80/20 items sold to date.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
O'Loughlin, Morgan	3/25/2009	0.4	Review FF&E settlement schedule from JV for fees paid.
O'Loughlin, Morgan	3/26/2009	0.8	Participate in meeting with K. Bradshaw (CC) regarding JV fee's paid for FF&E and 80/20 items.
O'Loughlin, Morgan	3/30/2009	0.9	Follow up with Liquid Asset Partners regarding sales report and sales tax.
O'Loughlin, Morgan	4/6/2009	0.6	Follow up with S. Ash (CC) regarding ongoing FF&E liquidation sales.
O'Loughlin, Morgan	4/6/2009	0.3	Communicate with B. Melvin (LAP) regarding remaining FF&E.
O'Loughlin, Morgan	4/13/2009	0.9	Review FF&E report from B. Melvin (LAP) and compare to prior week.
Bibby, Thomas	4/14/2009	0.4	Review and follow up on correspondence from B. Melvin (LAP) regarding access for removal of computer equipment from DR3 as part of sale.
O'Loughlin, Morgan	4/14/2009	0.7	Follow up with D. Strauss (CC) regarding shortened deadline to sell FF&E at DR3.
Ryba, Lauren	4/15/2009	0.4	Revise FF&E sales in line with actuals and updated forecast.
O'Loughlin, Morgan	4/15/2009	0.9	Review LAP schedule of sales to date and B. Melvin (LAP) proposal to move IT assets to warehouse.
O'Loughlin, Morgan	4/15/2009	0.6	Communicate with D. Strauss (CC) regarding FF&E deadline extension for certain IT assets.
O'Loughlin, Morgan	4/27/2009	1.6	Review B. Melvin (LAP) plan to sell certain IT assets potential recovery value.
<i>Subtotal - FF&E and Distressed Inventory Disposition</i>		<i>133.2</i>	
<i>General Duties and Case Administration</i>			
Duffy, Robert J	2/1/2009	0.8	Obtain revised schedule of important dates and determine if timeframe needs to be updated.
Duffy, Robert J	2/3/2009	3.2	Review packet of detailed work product including the variance report, cash flows, daily GOB sales, and GOB analyses.
Cashman, Brian	2/3/2009	0.5	Review Company's work plan prepared by S. Cournoyer (CC).
Ryba, Lauren	2/3/2009	1.7	Comprise packet of detailed work product including the variance report, cash flows, daily GOB sales, and GOB analyses for R. Duffy's (FTI) review.
Coulombe, Stephen L	2/5/2009	0.7	Review draft of November and December fee statements.
Waiting, Mark	2/5/2009	0.5	Meet with B. Cashman (FTI) to review work plan.
Cashman, Brian	2/5/2009	0.5	Meet with M. Waiting (FTI) to review work plan.
Coulombe, Stephen L	2/6/2009	0.8	Participate in case update call to update progress on wind down budget.
Coulombe, Stephen L	2/6/2009	0.7	Review updated work plan to prepare for update call.
Duffy, Robert J	2/10/2009	0.4	Meet with T. Bibby (FTI) and M. Waiting (FTI) regarding coordination of FTI team activities.
Bibby, Thomas	2/10/2009	0.4	Meet with R. Duffy (FTI) and M. Waiting (FTI) regarding coordination of FTI team activities.
Cashman, Brian	2/10/2009	0.5	Review Company's wind down plan.
Waiting, Mark	2/10/2009	0.4	Meet with R. Duffy (FTI) and T. Bibby (FTI) regarding coordination of FTI team activities.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Cashman, Brian	2/11/2009	0.3	Update work plan.
Coulombe, Stephen L	2/13/2009	1.0	Review and edit updated work plan including specific tasks to resolve Agency Agreement issues.
Coulombe, Stephen L	2/13/2009	0.7	Review draft of November and December fee statements.
Waiting, Mark	2/13/2009	0.8	Revise work plan to ensure optimum use of company resources.
Ryba, Lauren	2/13/2009	0.7	Revise work plan for GOB work stream updates.
Coulombe, Stephen L	2/18/2009	1.6	Participate in teleconference to update the Company's board of directors on case issues.
Cashman, Brian	2/18/2009	0.3	Distribute revised plan to complete fee applications.
Coulombe, Stephen L	2/19/2009	1.3	Review and edit draft of December fee statement.
Duffy, Robert J	2/19/2009	0.7	Review updated FTI work plan.
Bibby, Thomas	2/19/2009	0.4	Review and update work plan and work streams for team.
Bibby, Thomas	2/19/2009	0.1	Review FTI work plan and work streams.
Ryba, Lauren	2/19/2009	1.2	Update FTI work plan with detail pertaining to IT, GOB, HR and liquidation activities.
Ryba, Lauren	2/19/2009	0.8	Revise work plan with comments received from T. Bibby (FTI) .
Ryba, Lauren	2/19/2009	0.3	Update December fee application with detail time and expenses.
Waiting, Mark	2/20/2009	0.4	Revise work plan for upcoming week.
Ryba, Lauren	2/20/2009	1.8	Begin January and interim fee applications.
Ryba, Lauren	2/20/2009	1.1	Finish December fee application.
Bibby, Thomas	2/22/2009	0.4	Participate on conference call with B. Cashman (FTI) regarding FTI work plan for the upcoming week.
Cashman, Brian	2/22/2009	0.4	Participate in call with T. Bibby (FTI) to discuss work plan.
Coulombe, Stephen L	2/23/2009	0.5	Review final draft of December fee statement.
Waiting, Mark	2/23/2009	0.7	Revise work plan for upcoming week.
Cashman, Brian	2/23/2009	0.4	Update FTI work plan.
Ryba, Lauren	2/23/2009	2.0	Continue to edit and complete December and January fee statements.
Cashman, Brian	2/24/2009	1.8	Review December fee application.
Cashman, Brian	2/24/2009	1.0	Update work plan.
Cashman, Brian	2/24/2009	0.6	Meet with T. Bibby (FTI) and M. Waiting (FTI) to update work plan.
Cashman, Brian	2/24/2009	0.3	Update work plan.
Ryba, Lauren	2/24/2009	1.7	Update January fee application and expenses.
Coulombe, Stephen L	2/25/2009	1.1	Review and discuss work plan with B. Cashman (FTI), T. Bibby (FTI), R. Duffy (FTI) and M. Waiting (FTI).
Duffy, Robert J	2/25/2009	1.1	Participate on call with B. Cashman (FTI), S. Coulombe (FTI), T. Bibby (FTI) and M. Waiting (FTI) to discuss work plan.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Duffy, Robert J	2/25/2009	0.5	Participate on call with B. Cashman (FTI) and M. Waiting (FTI) to discuss December fee application.
Bibby, Thomas	2/25/2009	1.1	Participate on call with B. Cashman (FTI), S. Coulombe (FTI), R. Duffy (FTI) and M. Waiting (FTI) to discuss work plan.
Cashman, Brian	2/25/2009	1.5	Review December fee application.
Cashman, Brian	2/25/2009	1.1	Participate on call with R. Duffy (FTI), S. Coulombe (FTI), T. Bibby (FTI) and M. Waiting (FTI) to discuss work plan.
Cashman, Brian	2/25/2009	0.5	Review December and January expenses and forward to R. Duffy (FTI).
Cashman, Brian	2/25/2009	0.5	Participate on call with R. Duffy (FTI) and M. Waiting (FTI) to discuss December fee application.
Cashman, Brian	2/25/2009	0.5	Review examples of work plans and send email to R. Duffy (FTI) about which work plans will continue to be used at CC.
Waiting, Mark	2/25/2009	0.5	Participate on call with B. Cashman (FTI) and R. Duffy (FTI) to discuss December fee application.
Cashman, Brian	2/26/2009	0.4	Review December detailed time.
Cashman, Brian	2/26/2009	0.3	Update work plan.
Duffy, Robert J	2/27/2009	0.4	Review revised work plan .
Cashman, Brian	2/27/2009	0.8	Update work plan and distribute.
Cashman, Brian	2/27/2009	0.6	Review December fee statement.
Ryba, Lauren	2/27/2009	1.9	Revise December and January fee statements.
Ryba, Lauren	2/27/2009	1.3	Review updated work stream received from S. Cournoyer (CC).
Cashman, Brian	2/28/2009	0.8	Review December fee statement.
Coulombe, Stephen L	3/2/2009	0.8	Participate in teleconference to update the Company's board of directors on case issues.
Cashman, Brian	3/2/2009	0.5	Review Dec fee statement and review WIP reconciliation prepared by L. Ryba (FTI).
Cashman, Brian	3/2/2009	0.5	Update work plan.
Cashman, Brian	3/2/2009	0.2	Review time and expenses associated with Dec fee statement.
Cashman, Brian	3/2/2009	0.1	Draft cover letter for fee statement.
Cashman, Brian	3/2/2009	0.1	Review time and expenses associated with Jan fee statement.
Ryba, Lauren	3/2/2009	0.8	Review cover letter for December fee statement and format and merge to fit with statement and access exhibits and pdf.
Ryba, Lauren	3/2/2009	0.8	Provide edits for FTI work plan calendar.
O'Loughlin, Morgan	3/2/2009	0.8	Update work plan with latest GOB/ Liquidation work streams.
Coulombe, Stephen L	3/5/2009	0.8	Review final draft of December fee statement prior to noticing to interested parties.
Coulombe, Stephen L	3/5/2009	0.6	Discuss final weekend of store closing sales with J. Marcum (CC).
Coulombe, Stephen L	3/5/2009	0.3	Participate in call with B. Cashman (FTI) to discuss fee statements.
Cashman, Brian	3/5/2009	0.3	Participate in call with S. Coulombe (FTI) to discuss fee statements.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Duffy, Robert J	3/6/2009	0.6	Review and discuss work plan with S. Coulombe (FTI) and B. Cashman (FTI).
Coulombe, Stephen L	3/6/2009	0.6	Review and discuss work plan with B. Cashman (FTI) and R. Duffy (FTI).
Cashman, Brian	3/6/2009	0.6	Review and discuss work plan with S. Coulombe (FTI) and R. Duffy (FTI).
Cashman, Brian	3/6/2009	0.2	Review time detail of Jan fee statement.
Coulombe, Stephen L	3/9/2009	0.5	Discuss with B. Cashman (FTI) the monthly fee statements.
Waiting, Mark	3/9/2009	1.1	Compose language for interim fee application and categorize time.
Cashman, Brian	3/9/2009	0.5	Discuss with S Coulombe (FTI) the monthly fee statements.
O'Loughlin, Morgan	3/9/2009	0.6	Update GOB Work Plan and distribute to team.
Coulombe, Stephen L	3/10/2009	1.5	Review and edit draft of first interim fee application.
Duffy, Robert J	3/10/2009	1.1	Obtain revised schedule of important dates and determine if timeframe needs to be updated.
Behnke, Thomas A	3/10/2009	0.5	Draft claims management section for fee application.
Cashman, Brian	3/10/2009	0.5	Complete December and January fee statements and send to applicable parties.
Duffy, Robert J	3/11/2009	1.8	Participate on call with G. Galardi (SAMSF) to address current case issues.
Waiting, Mark	3/11/2009	1.3	Compose language in interim fee application .
Cashman, Brian	3/11/2009	1.1	Update FTI work plan.
Ryba, Lauren	3/11/2009	0.9	Update interim fee application with values and dates from excel exhibit.
Duffy, Robert J	3/12/2009	0.6	Review latest FTI work plan and provide comments.
Cashman, Brian	3/12/2009	0.3	Proof read interim fee application.
Rimpel, Christopher A	3/12/2009	0.5	Review interim fee application and make suggestions.
Coulombe, Stephen L	3/16/2009	1.2	Review and edit final draft of first interim fee application.
Duffy, Robert J	3/16/2009	0.8	Review updated FTI work plan.
Waiting, Mark	3/16/2009	1.2	Revise language in interim fee application.
Regan, Kevin	3/17/2009	0.6	Continue to edit the J. Marcum (CC) position paper on Circuit City.
Waiting, Mark	3/17/2009	0.4	Finalize fee application and cross check exhibits.
Ryba, Lauren	3/17/2009	1.7	Begin February fee statement and revise time and expenses.
Duffy, Robert J	3/18/2009	0.7	Review updated FTI work plan.
Cashman, Brian	3/18/2009	0.9	Update work plan.
Ryba, Lauren	3/18/2009	1.3	Update FTI work plan .
Ryba, Lauren	3/18/2009	0.9	Revise FTI Work plan .
Coulombe, Stephen L	3/19/2009	0.8	Review updated work plan and task list with B. Cashman (FTI).
Cashman, Brian	3/19/2009	0.8	Review updated work plan and task list with S. Coulombe (FTI).
Cashman, Brian	3/19/2009	0.6	Update work plan.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Cashman, Brian	3/19/2009	0.2	Review February detailed time and expenses.
Ryba, Lauren	3/19/2009	0.7	Revise February fee application expenses with comments received from B. Cashman (FTI).
Bibby, Thomas	3/20/2009	0.6	Review correspondence for conference call regarding FTI work plan and vendor payables and receivable balances for the upcoming week.
Coulombe, Stephen L	3/23/2009	0.7	Review work plan with B. Cashman (FTI), T. Bibby (FTI) and M. Waiting (FTI).
Bibby, Thomas	3/23/2009	0.7	Review work plan with S. Coulombe (FTI), B. Cashman (FTI) and M. Waiting (FTI).
Waiting, Mark	3/23/2009	0.7	Review work plan with S. Coulombe (FTI), B. Cashman (FTI) and T. Bibby (FTI).
Cashman, Brian	3/23/2009	0.7	Review work plan with S. Coulombe (FTI), T. Bibby (FTI) and M. Waiting (FTI).
Cashman, Brian	3/24/2009	1.2	Participate in meeting with D. Ramsey (CC); M. Mosier (CC); T. Bibby (FTI); J. Marcum (CC) regarding the next steps for wind down process and assignment of tasks.
Ryba, Lauren	3/24/2009	1.1	Revise Feb fee statement with comments received from B. Cashman (FTI).
Duffy, Robert J	3/25/2009	0.4	Review latest work plan and provide comments to B. Cashman (FTI).
Cashman, Brian	3/25/2009	0.7	Update work plan and distribute to team.
Cashman, Brian	3/25/2009	0.6	Update work plan.
Ryba, Lauren	3/25/2009	1.1	Update Nov through Jan detailed time and expense files with comments received from B. Cashman (FTI).
Ryba, Lauren	3/25/2009	0.4	Revise November detailed time and expense file for presentation to the UCC.
Ryba, Lauren	3/25/2009	0.4	Revise December detailed time and expense file for presentation to the UCC.
Ryba, Lauren	3/25/2009	0.4	Revise January detailed time and expense file for presentation to the UCC.
Ryba, Lauren	3/27/2009	0.7	Finalize February expenses for fee application.
Duffy, Robert J	3/30/2009	1.6	Review and provide edits for J. Marcum (CC) position paper on Circuit city.
Coulombe, Stephen L	3/30/2009	0.8	Participate in status update call with R. Duffy (FTI), B. Cashman (FTI), M. Waiting (FTI), T. Behnke (FTI) and T. Bibby (FTI) .
Duffy, Robert J	3/30/2009	0.8	Participate in status update call with S. Coulombe (FTI), B. Cashman (FTI), M. Waiting (FTI), T. Behnke (FTI) and T. Bibby (FTI) .
Regan, Kevin	3/30/2009	0.7	Continue to edit the J. Marcum (CC) position paper on Circuit city.
Bibby, Thomas	3/30/2009	0.8	Participate in status update call with S. Coulombe (FTI), B. Cashman (FTI), R. Duffy (FTI), T. Behnke (FTI) and M. Waiting (FTI) .
Bibby, Thomas	3/30/2009	0.3	Update FTI work plan for weekly tasks and activities.
Behnke, Thomas A	3/30/2009	0.8	Participate in status update call with R. Duffy (FTI), S. Coulombe (FTI), M. Waiting (FTI), B. Cashman (FTI) and T. Bibby (FTI) .
Waiting, Mark	3/30/2009	0.8	Participate in status update call with S. Coulombe (FTI), B. Cashman (FTI), R. Duffy (FTI), T. Behnke (FTI) and T. Bibby (FTI) .
Cashman, Brian	3/30/2009	0.8	Participate in status update call with R. Duffy (FTI), S. Coulombe (FTI), M. Waiting (FTI), T. Behnke (FTI) and T. Bibby (FTI) .
Cashman, Brian	3/30/2009	0.3	Review final versions of first interim detailed time and detailed expenses in excel form to be provided to McGuire Woods for first interim fee application.
Waiting, Mark	4/1/2009	0.7	Update work plan to ensure maximum utilization of debtor professionals and company staff.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
O'Loughlin, Morgan	4/2/2009	0.4	Update CC work plan.
Coulombe, Stephen L	4/6/2009	0.4	Provide comments on the proposed FTI work plan and determine reasonable staffing needs.
Cashman, Brian	4/6/2009	0.2	Review work plan.
O'Loughlin, Morgan	4/6/2009	0.8	Review March fee statement for consistency.
Waiting, Mark	4/7/2009	0.6	Update work plan to ensure maximum utilization of debtor professionals and company staff.
Coulombe, Stephen L	4/9/2009	0.9	Participate on call with B. Cashman (FTI) and R. Duffy (FTI) regarding issues noted by US Trustee on first interim fee app.
Duffy, Robert J	4/9/2009	0.9	Participate on call with B. Cashman (FTI) and S. Coulombe (FTI) regarding issues noted by US Trustee on first interim fee app.
Coulombe, Stephen L	4/9/2009	0.6	Review US Trustee's review of first interim fee application.
Coulombe, Stephen L	4/9/2009	0.5	Discuss assumptions for first interim fee application with US Trustee.
Cashman, Brian	4/9/2009	0.9	Participate on call with R. Duffy (FTI) and S. Coulombe (FTI) regarding issues noted by US Trustee on first interim fee app.
Cashman, Brian	4/9/2009	0.6	Review analysis on first interim fee application prepared by US Trustee.
Cashman, Brian	4/9/2009	0.5	Reply to questions from S. Coulombe (FTI) regarding US Trustee's review of first interim fee application.
Cashman, Brian	4/9/2009	0.3	Discuss first interim fee application with US Trustee.
Cashman, Brian	4/9/2009	0.2	Review US Trustee comments.
Ryba, Lauren	4/9/2009	1.6	Review US Trustee fee notes for the interim fee application and confirm whether or not their findings are correct.
Waiting, Mark	4/10/2009	1.0	Draft response to trustee regarding interim fee application.
Cashman, Brian	4/10/2009	0.4	Update work plan.
Ryba, Lauren	4/10/2009	1.2	Prepare supporting schedules for more than 3 FTI employees in meetings together.
Ryba, Lauren	4/10/2009	1.0	Prepare supporting schedules for more than 4 FTI employees in meetings together.
Ryba, Lauren	4/10/2009	0.9	Prepare supporting schedules for more than 2 FTI employees in meetings together.
Ryba, Lauren	4/10/2009	0.8	Process the US Trustee questions by providing new supporting schedules of hours by employee by day.
Ryba, Lauren	4/10/2009	0.7	Continue to process the US Trustee questions by providing new supporting schedules of hours by task.
Coulombe, Stephen L	4/13/2009	0.4	Review analysis prepared by L. Ryba (FTI) regarding first interim fee application and provide comments.
Waiting, Mark	4/13/2009	0.2	Participate on call with trustee to discuss interim fee application.
Ryba, Lauren	4/13/2009	0.7	Review work plan for next few weeks/months with M. O'Loughlin (FTI).
O'Loughlin, Morgan	4/13/2009	0.7	Review work plan for next few weeks/months with L. Ryba (FTI).
O'Loughlin, Morgan	4/13/2009	0.6	Update work plan and distribute to team.
Duffy, Robert J	4/15/2009	0.4	Review work plan and calendar.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
O'Loughlin, Morgan	4/15/2009	0.4	Update work plan and distribute to team.
Cashman, Brian	4/16/2009	0.7	Update team from notes from court hearing regarding insurance captive, IP sale and fee applications.
Coulombe, Stephen L	4/17/2009	0.3	Approve final draft of February fee statement prior to noticing to interested parties.
Waiting, Mark	4/17/2009	0.8	Update work plan to ensure maximum utilization of debtor professionals and company staff.
Ryba, Lauren	4/17/2009	2.1	Revise March fee statement to include summary of fees and expenses against the WIP.
Cashman, Brian	4/21/2009	0.5	Update work plan and assign tasks to team.
Ryba, Lauren	4/21/2009	1.9	Revise March fee statement and distribute to team to receive edits and comments.
Waiting, Mark	4/22/2009	0.5	Review February fee statement and provide edits to M. O'Loughlin (FTI).
O'Loughlin, Morgan	4/22/2009	0.6	Continue to finalize time detail for March Fee Application.
Duffy, Robert J	4/24/2009	1.0	Participate on call with G. Galardi (SAMSF) regarding case issues and next steps.
Ryba, Lauren	4/24/2009	2.3	Review time categories for Feb and March fee statements and determine new categories are needed. Revise current categories.
Ryba, Lauren	4/24/2009	0.5	Participate on call with I. Fredericks (SAMSF) for fee application improvements for the second interim fee application.
Ryba, Lauren	4/27/2009	0.9	Revise weekly update action list and circulate to CC and Skadden.
Ryba, Lauren	4/28/2009	0.4	Edit fee application guideline memo with comments received from C. Rimpel (FTI).
Cashman, Brian	4/29/2009	1.4	Review February and March fee statements.
Waiting, Mark	4/29/2009	1.0	Attend meeting with M. O'Loughlin (FTI), L. Ryba (FTI) and B. Cashman (FTI) to review case status update and work plan.
Cashman, Brian	4/29/2009	1.0	Attend meeting with M. Waiting (FTI), L. Ryba (FTI) and M. O'Loughlin (FTI) to review case status update and work plan.
Ryba, Lauren	4/29/2009	1.0	Attend meeting with M. Waiting (FTI) and M. O'Loughlin (FTI) and B. Cashman (FTI) to review case status update and work plan.
O'Loughlin, Morgan	4/29/2009	1.0	Attend meeting with M. Waiting (FTI), L. Ryba (FTI) and B. Cashman (FTI) to review case status update and work plan.
O'Loughlin, Morgan	4/29/2009	0.3	Update work plan and distribute to team.
Waiting, Mark	4/30/2009	0.4	Provide edits to L. Ryba (FTI) regarding February and March fee statements.
Cashman, Brian	4/30/2009	0.4	Review March fee statement.
Cashman, Brian	4/30/2009	0.3	Review February fee statement.

Subtotal - General Duties and Case Administration ***140.4***

Liquidation Analysis/Wind down

Duffy, Robert J	2/1/2009	1.3	Participate on call with G. Galardi (SAMSF) to address current case issues.
Cashman, Brian	2/1/2009	1.0	Prepare slides on headcount overview by function and distribute to Company and FTI for review.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Ryba, Lauren	2/1/2009	1.0	Finalize work stream template for J. Marcum (CC).
O'Loughlin, Morgan	2/1/2009	1.0	Create wind down summaries by function.
Coulombe, Stephen L	2/2/2009	1.6	Review updated headcount analysis relating to wind down of operations.
Duffy, Robert J	2/2/2009	1.2	Review Credit Agreement.
Duffy, Robert J	2/2/2009	1.1	Review corp., distribution center and service center headcount plans.
Coulombe, Stephen L	2/2/2009	1.0	Analyze accounts payable assumptions included in wind down budget.
Duffy, Robert J	2/2/2009	0.8	Review Third Amendment.
Duffy, Robert J	2/2/2009	0.4	Participate on call with B. Cashman (FTI), J. Marcum (CC) and L. Lambert (CC) to discuss progress on wind down plan.
Duffy, Robert J	2/2/2009	0.4	Review plan details to outsource HR department.
Cashman, Brian	2/2/2009	1.9	Update wind down by department report.
Waiting, Mark	2/2/2009	1.2	Revise payroll and benefits forecast for wind down plan.
Waiting, Mark	2/2/2009	0.7	Answer diligence questions regarding potential purchase of empty stores by Salinas Group.
Cashman, Brian	2/2/2009	0.7	Meet with L. Lambert (CC) to review wind down headcount.
Cashman, Brian	2/2/2009	0.5	Meet with M. Healy (CC) to discuss call center wind down assumptions.
Cashman, Brian	2/2/2009	0.4	Participate on call with R. Duffy (FTI), J. Marcum (CC) and L. Lambert (CC) to discuss progress on wind down plan.
Cashman, Brian	2/2/2009	0.2	Discuss IBM relationship with M. Mosier (CC) where new equipment in 2 warehouses was discussed.
Ryba, Lauren	2/2/2009	3.1	Update WDR master work stream for updates added over the weekend and circulate to FTI team and CC.
O'Loughlin, Morgan	2/2/2009	1.2	Update Wind Down budget by department to include benefits assumptions.
O'Loughlin, Morgan	2/2/2009	1.2	Create slides for wind down presentation.
O'Loughlin, Morgan	2/2/2009	0.7	Prepare and meet with S. Snelson (CC) regarding outstanding landlord cures .
Coulombe, Stephen L	2/3/2009	1.8	Review analysis of wind down costs to be presented to lenders.
Duffy, Robert J	2/3/2009	0.8	Review payroll wind down budget.
Duffy, Robert J	2/3/2009	0.8	Review weekly cash call and detail that the lenders will be paid out before the week end.
Duffy, Robert J	2/3/2009	0.7	Review corp. and dc costs and other issues with J. Marcum (CC).
Waiting, Mark	2/3/2009	2.2	Create PowerPoint deck for lending group with liquidation analysis update .
Cashman, Brian	2/3/2009	1.8	Update wind down by department report for changes to DC.
Waiting, Mark	2/3/2009	1.2	Revise professional fees budget for wind down budget and update for actuals.
Cashman, Brian	2/3/2009	0.9	Update wind down by department report and review changes for call center and website.
Cashman, Brian	2/3/2009	0.7	Review bank liquidation analysis and wind down support.
Cashman, Brian	2/3/2009	0.7	Review update of wind down by employee prepared by L. Lambert (CC) and inquire as to why DC employees were not updated as noted.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Cashman, Brian	2/3/2009	0.6	Prepare analysis dividing functions between GOB related and non-GOB related.
Waiting, Mark	2/3/2009	0.5	Revise wind down cash flow with estimated claims agent fees.
Cashman, Brian	2/3/2009	0.5	Work with L. Lambert (CC) to get updated call center headcount for wind down plan.
Cashman, Brian	2/3/2009	0.5	Discuss wind down plan with J. Stone (CC).
Cashman, Brian	2/3/2009	0.5	Meet with W. Luck (CC) and J. Harlow (CC) to discuss IT wind down.
Cashman, Brian	2/3/2009	0.4	Discuss wind down plan with S. Stegenga (FTI) to ensure that company personnel coordinating the GOB have adequate amounts of weeks noted in the wind down plan.
Ryba, Lauren	2/3/2009	1.7	Update the liquidation analysis with inventory cost factor and inventory threshold exhibits.
Ryba, Lauren	2/3/2009	0.9	Revise professional fee budget to forecast amounts paid out in the next few months and include detail of invoices received to date.
O'Loughlin, Morgan	2/3/2009	1.1	Confirm accuracy of management incentive plan for wind down budget.
Duffy, Robert J	2/4/2009	1.4	Review headcount assumptions.
Duffy, Robert J	2/4/2009	1.2	Review info pertaining to IBM Settlement.
Duffy, Robert J	2/4/2009	0.8	Participate on call with G. Galardi (SAMSF) to address current case issues.
Duffy, Robert J	2/4/2009	0.5	Meet with B. Bradley (CC) and B. Cashman (FTI) to discuss call center and web site wind down plan.
Cashman, Brian	2/4/2009	0.5	Meet with B. Bradley (CC) and R. Duffy (FTI) to discuss call center and web site wind down plan.
Cashman, Brian	2/4/2009	0.4	Discuss proposal for ad paper with D. Strauss (CC) and J. Marcum (CC).
Ryba, Lauren	2/4/2009	1.7	Update bank liquidation analysis for new payroll detail and format.
Ryba, Lauren	2/4/2009	0.9	Review upsides to liquidation analysis template and update for new upsides from client.
Ryba, Lauren	2/4/2009	0.7	Revise total employee listing for internet employees only for review with internet team.
O'Loughlin, Morgan	2/4/2009	0.6	Update summary section in Wind Down Forecast.
Duffy, Robert J	2/5/2009	1.8	Participate on a status update call regarding the revised cash flow with M. Waiting (FTI).
Duffy, Robert J	2/5/2009	1.3	Review list of potential IP brokers for contacts and further progress on selling websites and other IP.
Duffy, Robert J	2/5/2009	1.2	Discuss cost factor issue with K. Dimock (BoA).
Regan, Kevin	2/5/2009	0.4	Attend meeting with J. Marcum (CC) to review the wind down budget.
Waiting, Mark	2/5/2009	1.8	Participate on a status update call regarding the revised cash flow with R. Duffy (FTI).
Cashman, Brian	2/5/2009	1.2	Provide L. Ryba (FTI) with edits to the bank liquidation analysis.
Waiting, Mark	2/5/2009	1.0	Revise cost factor sensitivity analysis to reflect updated merchandise threshold data.
Waiting, Mark	2/5/2009	0.8	Provide bank liquidation analysis edits to L. Ryba (FTI).
Cashman, Brian	2/5/2009	0.7	Meet with D. Strauss (CC) and B. Milenbachs (CC) to discuss GMAC employee relocation program and residential houses owned by the Company.
Cashman, Brian	2/5/2009	0.4	Review analysis on homes owned by the company.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Cashman, Brian	2/5/2009	0.3	Discuss with B. Bradley (CC) revised headcount info for call center and website.
Ryba, Lauren	2/5/2009	3.4	Update work stream received from S. Cournoyer (CC) .
Ryba, Lauren	2/5/2009	2.0	Update wind down payroll by employee.
Ryba, Lauren	2/5/2009	1.2	Update bank liquidation analysis with edits provided by B. Cashman (FTI).
Ryba, Lauren	2/5/2009	1.2	Revise professional fee detail with new invoices received.
Ryba, Lauren	2/5/2009	0.8	Update bank liquidation analysis with edits provided by M. Waiting (FTI).
Duffy, Robert J	2/6/2009	0.8	Participate in call to review Company's work plan with B. Cashman (FTI), M. Waiting (FTI), J. Marcum (CC) and other members of Company management.
Duffy, Robert J	2/6/2009	0.4	Discuss with K. Regan (FTI) regarding the cash budget.
Regan, Kevin	2/6/2009	0.4	Discuss with R. Duffy (FTI) regarding the cash budget.
Cashman, Brian	2/6/2009	0.8	Participate in call to review Company's work plan with R. Duffy (FTI), M. Waiting (FTI), J. Marcum (CC) and other members of Company management.
Waiting, Mark	2/6/2009	0.8	Participate in call to review Company's work plan with B. Cashman (FTI), R. Duffy (FTI), J. Marcum (CC) and other members of Company management.
Duffy, Robert J	2/7/2009	1.8	Review revised corp., distribution center and service center plans for exiting and wind down.
Duffy, Robert J	2/8/2009	2.2	Read and review status updates including WDR weekly notes and work stream updates by group.
Coulombe, Stephen L	2/9/2009	1.7	Review and analyze the potential upside and downside items to the current recovery analysis.
Duffy, Robert J	2/9/2009	1.1	Participate in call with B. Cashman (FTI), T. Bibby (FTI), M. Waiting (FTI) to review work plan for the week, engagement updated and company's work plan.
Duffy, Robert J	2/9/2009	1.1	Review GMAC house listing and other real estate property listing to sell.
Coulombe, Stephen L	2/9/2009	0.8	Review status of lease disposition activity for inclusion in recovery analysis.
Coulombe, Stephen L	2/9/2009	0.6	Assess impact of company owned homes on potential recoveries.
Coulombe, Stephen L	2/9/2009	0.5	Review wind down payroll plan with B. Cashman (FTI).
Duffy, Robert J	2/9/2009	0.4	Review liquidation and wind down plan with B. Cashman (FTI).
Regan, Kevin	2/9/2009	0.9	Attend meeting with T. Bibby (FTI) and S. Cournoyer (CC) on the wind down budget and strategy.
Bibby, Thomas	2/9/2009	2.8	Review wind down work stream plan prepared by the Debtor for various tasks .
Bibby, Thomas	2/9/2009	1.4	Review analysis of potential upside recovery scenarios.
Bibby, Thomas	2/9/2009	1.1	Participate on call with R. Duffy (FTI), M. Waiting (FTI) and B. Cashman (FTI) regarding wind down task list and responsibilities and integration with Debtor .
Bibby, Thomas	2/9/2009	0.9	Attend meeting with K. Regan (FTI) and S. Cournoyer (CC) regarding work program for wind down task teams and obtain details for each scenario and status update.
Bibby, Thomas	2/9/2009	0.8	Review details on professional employee organizations (PEO) scenario for outsourcing employees and related benefit programs.
Bibby, Thomas	2/9/2009	0.7	Attend meeting with L. Gaffney (CC) regarding COBRA insurance issues and PEO as alternative for benefits and payroll services to replace Hewitt group.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Bibby, Thomas	2/9/2009	0.7	Review liquidation analysis as of 2/3/09 regarding asset recovery potential and scenarios to compare to work plan streams.
Bibby, Thomas	2/9/2009	0.4	Review summary wind down budget based on low case liquidation analysis.
Bibby, Thomas	2/9/2009	0.3	Review Company's wind down plan with B. Cashman (FTI).
Waiting, Mark	2/9/2009	1.3	Discuss figures in liquidation analysis with J. Marcum (CC).
Waiting, Mark	2/9/2009	1.3	Revise liquidation analysis and confirm accuracy of figures with M. Moiser (CC) and J. Marcum (CC).
Cashman, Brian	2/9/2009	1.1	Participate in call with R. Duffy (FTI), T. Bibby (FTI), M. Waiting (FTI) to review work plan for the week, engagement updated and company's work plan.
Waiting, Mark	2/9/2009	1.1	Participate on call with R. Duffy (FTI), T Bibby (FTI) and B. Cashman (FTI) regarding wind down task list and responsibilities and integration with Debtor .
Waiting, Mark	2/9/2009	0.8	Participate on call with DJM to discuss status of lease negotiations and expected proceeds from leases.
Cashman, Brian	2/9/2009	0.7	Review wind down payroll plan with S. Coulombe (FTI).
Cashman, Brian	2/9/2009	0.6	Discuss IT wind down plan with J. Harlow (CC) and W. Luck (CC).
Cashman, Brian	2/9/2009	0.5	Discuss GMAC houses with B. Milenbachs (CC), D. Strauss (CC), G. Galardi (SAMSF) and J. Marcum (CC).
Cashman, Brian	2/9/2009	0.5	Update wind down payroll plan by dept.
Cashman, Brian	2/9/2009	0.4	Review liquidation and wind down plan with R. Duffy (FTI).
Cashman, Brian	2/9/2009	0.3	Update wind down payroll plan by dept.
Cashman, Brian	2/9/2009	0.3	Review Company's wind down plan with T. Bibby (FTI).
Ryba, Lauren	2/9/2009	1.2	Attend meeting with C. Huebner (CC) , K. Bradshaw (CC) and J. Olive (CC) regarding tracking process for professional fee invoices and payments.
Ryba, Lauren	2/9/2009	1.1	Update master work plan before distribution at WDR on Tuesday morning.
Ryba, Lauren	2/9/2009	1.1	Update bank liquidation analysis with new payroll detail.
Duffy, Robert J	2/10/2009	2.8	Meet with T. Bibby (FTI), G. Galardi (SAMSF), C. Dickerson (SAMSF), and J. Marcum (CC) regarding wind down work streams; WARN notice: lease rejections; miscellaneous asset sales.
Regan, Kevin	2/10/2009	0.2	Discuss with C. Dickerson (SAMSF) on the cancellation of L/Cs.
Bibby, Thomas	2/10/2009	2.8	Meet with R. Duffy (FTI), G. Galardi (SAMSF), C. Dickerson (SAMSF), and J. Marcum (CC) regarding wind down work streams; WARN notice: lease rejections; miscellaneous asset sales.
Bibby, Thomas	2/10/2009	2.7	Meet with CC wind down team (approximately 30 people) to discuss status and work streams.
Bibby, Thomas	2/10/2009	0.9	Review weekly cash flow for GOB period through April 4.
Waiting, Mark	2/10/2009	1.8	Analyze impact of banks' request to reduce coverage ratio requirement and ability of Company to comply with budget.
Cashman, Brian	2/10/2009	0.8	Review warranty wind down with C. Falconer (CC).
Cashman, Brian	2/10/2009	0.7	Update wind down payroll plan by dept.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Cashman, Brian	2/10/2009	0.5	Discuss GMAC program with D. Strauss (CC) and B. Milenbachs (CC).
Cashman, Brian	2/10/2009	0.4	Meet with D. Strauss (CC) to review GMAC program.
Waiting, Mark	2/10/2009	0.3	Confirm with L. Ryba (FTI) that occupancy and rent will stay constant despite timing of occupancy expenses.
Ryba, Lauren	2/10/2009	2.1	Update recovery analysis with actuals for prior weeks (determine appropriate allocation as segregation by location was not available for all line items).
Ryba, Lauren	2/10/2009	0.8	Confirm customer deposit balance with K. Babb (CC) and H. Ferguson (CC) and that is should not be changing per the agency agreement (regardless of closing stores).
Ryba, Lauren	2/10/2009	0.6	Attend meeting with M. Healy (CC) to determine the best template for tracking potential asset recoveries.
Ryba, Lauren	2/10/2009	0.3	Confirm with M. Waiting (FTI) that occupancy and rent will stay constant despite timing of occupancy expenses.
Duffy, Robert J	2/11/2009	1.6	Participate on call with G. Galardi (SAMSF) to address current case issues.
Duffy, Robert J	2/11/2009	1.3	Provide edits and comments to the revised wind down plan.
Duffy, Robert J	2/11/2009	1.1	Review asset recovery schedule and provide edits.
Bibby, Thomas	2/11/2009	1.8	Meet with B. Cashman (FTI) and J. Marcum (CC) regarding summary schedule of potential asset and update of status and potential values.
Bibby, Thomas	2/11/2009	1.6	Meet with D. Miller (CC) and C. Crowe (CC) regarding owned retail, distribution center , land and buildings and status of sale and location of properties to ensure we have captured the property.
Bibby, Thomas	2/11/2009	1.6	Prepare and update listing of potential assets to be liquidated based on conversation with M. Mosier (CC).
Bibby, Thomas	2/11/2009	1.4	Attend Circuit City executive team wind down meeting regarding employee issues, retention, needs and notification.
Bibby, Thomas	2/11/2009	0.8	Review supporting documentation and summary of potential recoveries from third party warranty company.
Bibby, Thomas	2/11/2009	0.7	Meet with M. Mosier (CC) and B. Cashman (FTI) regarding listing and details for other potential asset sales.
Bibby, Thomas	2/11/2009	0.7	Meet with circuit City procurement group regarding relocation homes and agreement with GMAC on home purchases for relocation employees.
Bibby, Thomas	2/11/2009	0.5	Review schedule of owned real estate prepared by DJM regarding anticipated proceeds and timing for sale.
Bibby, Thomas	2/11/2009	0.2	Review correspondence form J. Marcum (CC) and G. Galardi (SAMSF) regarding automobile leases and termination and payout provisions in lease.
Bibby, Thomas	2/11/2009	0.1	Prepare correspondence to J. Marcum (CC) regarding status of leased vehicle analysis.
Waiting, Mark	2/11/2009	2.2	Revise liquidation analysis following discussions with J. Marcum (CC).
Cashman, Brian	2/11/2009	1.8	Meet with T. Bibby (FTI) and J. Marcum (CC) regarding summary schedule of potential asset and update of status and potential values.
Waiting, Mark	2/11/2009	0.8	Participate on call with banks' financial advisors to discuss status of wind down .
Cashman, Brian	2/11/2009	0.7	Meet with M. Mosier (CC) to review misc asset sales listing and real estate.
Cashman, Brian	2/11/2009	0.7	Meet with M. Mosier (CC) and T. Bibby (FTI) to discuss GMAC employee relocation program.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Cashman, Brian	2/11/2009	0.6	Review home relocation summary prepared by GMAC.
Waiting, Mark	2/11/2009	0.6	Prepare updated forecast template for wind down budget and update with revised data.
Cashman, Brian	2/11/2009	0.5	Discuss GMAC houses with B. Milenbachs (CC).
Ryba, Lauren	2/11/2009	2.7	Revise liquidation analysis in line with comments received from M. Waiting (FTI).
Ryba, Lauren	2/11/2009	1.4	Update upsides deck support slide for presentation and liquidation/recovery analysis for additional upsides and forecast their receipt date through 2010.
Ryba, Lauren	2/11/2009	1.1	Update potential asset recoveries schedule for all real estate properties identified.
Ryba, Lauren	2/11/2009	0.6	Confirm with liquidators that \$7M of customer deposits not picked up in stores were categorized into sellable inventory.
Coulombe, Stephen L	2/12/2009	1.4	Review open items with respect to wind down work plan and responsibility for asset recoveries.
Coulombe, Stephen L	2/12/2009	1.1	Review schedule of potential incremental asset recoveries impacting the Estate.
Duffy, Robert J	2/12/2009	0.7	Participate in call with B. Cashman (FTI) to review wind down budget and liquidation analysis.
Duffy, Robert J	2/12/2009	0.3	Review revised asset recovery schedule for new asset additions.
Duffy, Robert J	2/12/2009	0.3	Participate on call with G. Galardi (SAMSF) to address current case issues.
Bibby, Thomas	2/12/2009	0.2	Review asset recovery listing prepared by M. Healy (CC).
Bibby, Thomas	2/12/2009	0.2	Review correspondence from Wind Down board team regarding PEO not willing to accept Company as a client.
Bibby, Thomas	2/12/2009	0.1	Review correspondence from Company regarding potential recovery from VISA and MasterCard for settlement.
Waiting, Mark	2/12/2009	1.3	Reconcile first 8 weeks of actual cash flow to previous bank liquidation analysis estimate.
Waiting, Mark	2/12/2009	1.1	Review vendor receivables analysis for accuracy and revise liquidation analysis .
Waiting, Mark	2/12/2009	0.9	Review wind down budget with L. Ryba (FTI).
Cashman, Brian	2/12/2009	0.8	Update asset recovery listing to reflect additional comments from J. Marcum (CC) and forward to T. Bibby (FTI).
Cashman, Brian	2/12/2009	0.7	Discuss vendor receivables resulting from cancelled shipments of prepaid orders with M. Mosier (CC) and need to update and finalize calculation of amount due.
Cashman, Brian	2/12/2009	0.7	Participate in call with R. Duffy (FTI) to review wind down budget and liquidation analysis.
Waiting, Mark	2/12/2009	0.7	Review warranty proceeds analysis for accuracy and revise liquidation analysis .
Cashman, Brian	2/12/2009	0.4	Discuss A/R holdback with M. Mosier (CC).
Cashman, Brian	2/12/2009	0.3	Discuss buy vs. return analysis on leased vehicles with M. Healy (CC).
Cashman, Brian	2/12/2009	0.3	Discuss sale of paper at printing plant with D. Strauss (CC).
Cashman, Brian	2/12/2009	0.2	Update liquidation analysis for sale of jets.
Ryba, Lauren	2/12/2009	1.8	Update liquidation analysis for revised amounts for investment in Plum Choice, MasterCard/Visa Settlement, NNIL and barter credits.
Ryba, Lauren	2/12/2009	1.4	Review A/R holdback, by credit card type, with A. Pietrantoni (CC) and M. Mosier (CC) to determine change in balance is correct.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Ryba, Lauren	2/12/2009	1.2	Attend meeting with C. Huebner (CC), J. Preas (CC) and K. Bradshaw (CC) to set up a process for tracking professional fees and move process to A/P employees.
Ryba, Lauren	2/12/2009	0.9	Attend meeting with A. Pietrantoni (CC) to obtain updated liquidation recovery analysis numbers.
Ryba, Lauren	2/12/2009	0.9	Review wind down budget with M. Waiting (FTI).
Ryba, Lauren	2/12/2009	0.7	Update liquidation analysis for revised amounts for rebates, L/C's and L/C's drawn.
Ryba, Lauren	2/12/2009	0.4	Attend meeting with P. Rose (CC) to obtain an updated sales tax forecast.
O'Loughlin, Morgan	2/12/2009	1.2	Create high low analysis for recovery ranges on FF&E and salvage inventory for liquidation analysis.
O'Loughlin, Morgan	2/12/2009	0.7	Provide owned property appraisal backup for liquidation analysis .
O'Loughlin, Morgan	2/12/2009	0.5	Update potential asset recoveries schedule with FF&E and salvage assumptions.
Duffy, Robert J	2/13/2009	0.7	Review stalking horse bids / motions for real estate properties.
Bibby, Thomas	2/13/2009	1.7	Prepare summary and detail of potential assets to be considered for sale.
Bibby, Thomas	2/13/2009	1.2	Participate on call with M. Waiting (FTI), B. Cashman (FTI), T. Behnke (FTI), L. Ryba (FTI) regarding claims data and potential recovery information to update liquidation analysis .
Bibby, Thomas	2/13/2009	0.7	Meet with M. Healy (CC) regarding schedule of other recoverable assets.
Bibby, Thomas	2/13/2009	0.6	Discuss with L. Gaffney (CC) regarding bids from PEO for outsourcing HR.
Bibby, Thomas	2/13/2009	0.6	Review inventory listing of homes owned by the debtor and current status.
Bibby, Thomas	2/13/2009	0.1	Review correspondence from D. Ramsey (CC) regarding rejection of vehicle leases.
Behnke, Thomas A	2/13/2009	1.2	Participate on call regarding recovery analysis with M. Waiting (FTI), L. Ryba (FTI), T. Bibby (FTI), and B. Cashman (FTI).
Waiting, Mark	2/13/2009	1.7	Revise professional fees forecast in liquidation analysis and sync to most recent actuals.
Waiting, Mark	2/13/2009	1.2	Participate on call regarding recovery analysis with T. Behnke (FTI), L. Ryba (FTI), T. Bibby (FTI), and B. Cashman (FTI).
Waiting, Mark	2/13/2009	0.9	Review cash flows through 2010 and provide edits.
Waiting, Mark	2/13/2009	0.8	Revise layout of professional fees budget to reflect holdback amounts and application of retainers.
Cashman, Brian	2/13/2009	0.7	Meet with S. Ash (CC), J. MacDonald (CC) and M. Mosier (CC) to discuss property taxes.
Waiting, Mark	2/13/2009	0.6	Revise professional fees forecast with revised figures from committee members.
Waiting, Mark	2/13/2009	0.4	Participate on call with counsel to discuss estimated professional fees for liquidation analysis.
Waiting, Mark	2/13/2009	0.4	Participate on call with counsel to discuss revised professional fees estimate for liquidation analysis.
Waiting, Mark	2/13/2009	0.3	Call local counsel to obtain fee estimates.
Ryba, Lauren	2/13/2009	1.7	Update professional fees schedule in line with actual invoices received and wire detail of amounts paid.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Ryba, Lauren	2/13/2009	1.2	Participate on call with T. Behnke (FTI), T. Bibby (FTI), M. Waiting (FTI) and B. Cashman (FTI) to determine proper amounts in the liquidation analysis related to 503(b)(9) claims and other open items.
Ryba, Lauren	2/13/2009	1.1	Update the wind down payroll by department spreadsheet for formatting and updated information received from M. Mosier (CC).
Ryba, Lauren	2/13/2009	0.6	Revise liquidation analysis for updated professional fees schedule.
Ryba, Lauren	2/13/2009	0.6	Follow up with I. Fredericks (SAMSF) and D. Miller (CC) to obtain the stalking horse motions for the three saleable properties.
Ryba, Lauren	2/13/2009	0.4	Update potential asset recovery spreadsheet and distribute to D. Ramsey (CC) and M. Healy (CC) to change process ownership over to the client.
Ryba, Lauren	2/13/2009	0.3	Update bank liquidation analysis file with new payroll support by department.
Ryba, Lauren	2/13/2009	0.2	Follow up with D. Miller (CC) on the detail for leases and real estate values for the liquidation analysis.
Duffy, Robert J	2/14/2009	0.8	Participate on call with G. Galardi (SAMSF) to address current case issues.
Duffy, Robert J	2/15/2009	1.9	Participate on call with G. Galardi (SAMSF) to address current case issues.
Coulombe, Stephen L	2/15/2009	1.8	Participate in conference call with G. Galardi (SAMSF) and J. Marcum (CC) to update recovery and wind down budget assumptions.
Duffy, Robert J	2/15/2009	0.2	Review correspondence from M. Waiting (FTI) and T. Bibby (FTI) regarding meeting with Protiviti to update committee.
Bibby, Thomas	2/15/2009	0.2	Review correspondence from M. Waiting (FTI) and R. Duffy (FTI) regarding meeting with Protiviti to update committee.
Ryba, Lauren	2/15/2009	1.0	Revise liquidation analysis to break out rent and A/P from supporting schedule detail.
Coulombe, Stephen L	2/16/2009	1.1	Analyze information on vendor receivables and payables to determine potential benefit to Estate.
Duffy, Robert J	2/16/2009	0.8	Review revised liquidation analysis .
Coulombe, Stephen L	2/16/2009	0.8	Review updated roll forward of accounts payable to assess impact on recoveries.
Duffy, Robert J	2/16/2009	0.6	Review current payables listed in liquidation analysis to ensure estimates provide enough coverage.
Regan, Kevin	2/16/2009	1.0	Participate on call with J. Lussan (IP Recovery) and J. Marcum (CC) on selling intellectual property.
Regan, Kevin	2/16/2009	0.3	Review notes on the latest waterfall with T. Bibby (FTI).
Bibby, Thomas	2/16/2009	1.2	Review file of merchandise account receivables from vendors for cash in advance items and returned merchandise, etc.
Bibby, Thomas	2/16/2009	1.1	Attend meeting with J. Marcum (CC), M. Mosier (CC), M. Waiting (FTI), and L. Ryba (FTI) regarding details of cash budget for court hearing.
Bibby, Thomas	2/16/2009	0.9	Review revised wind down budget and liquidation analysis prepared by M. Waiting (FTI) regarding court hearing on amendment to DIP.
Bibby, Thomas	2/16/2009	0.8	Review postpetition account payable schedule for amounts to be paid.
Bibby, Thomas	2/16/2009	0.5	Participate on conference call with M. Waiting (FTI), L Ryba (FTI), M. Mosier (CC), J. Marcum (CC) G. Galardi (SAMSF), C. Dickerson (SAMSF), I. Fredericks (SAMSF) regarding cash budget for court hearing on 2/17/09.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Bibby, Thomas	2/16/2009	0.4	Review revised professional fee budget for debtor and unsecured professionals as included in revised cash wind down budget.
Bibby, Thomas	2/16/2009	0.3	Attend meeting with K. Regan (FTI) regarding other asset detail and summary to prepare for potential testimony at court hearing on cash budget.
Bibby, Thomas	2/16/2009	0.1	Review correspondence from R. Duffy (FTI) regarding report for Protiviti for liquidation details.
Bibby, Thomas	2/16/2009	0.1	Review correspondence from G. Galardi (SAMSF) regarding GOB proceeds and liquidator fee.
Bibby, Thomas	2/16/2009	0.1	Review correspondence from J. Pomerantz (Pachulski) regarding estimated committee professional fee for revised budget.
Waiting, Mark	2/16/2009	1.1	Attend meeting with J. Marcum (CC), M. Mosier (CC), T. Bibby (FTI), and L. Ryba (FTI) regarding details of cash budget for court hearing.
Waiting, Mark	2/16/2009	1.0	Review miscellaneous fixed asset sales support and revise liquidation analysis.
Waiting, Mark	2/16/2009	1.0	Revise liquidation analysis with revised settlement figures.
Waiting, Mark	2/16/2009	0.9	Review revised wind down budget and liquidation analysis with T. Bibby (FTI) regarding court hearing on amendment to DIP.
Waiting, Mark	2/16/2009	0.7	Participate on call with J. Marcum (CC) and counsel to discuss revised liquidation analysis and store closing issues.
Waiting, Mark	2/16/2009	0.7	Draft email to debtors' advisors outlining committee request list and key issues .
Waiting, Mark	2/16/2009	0.5	Participate on conference call with T. Bibby (FTI), L Ryba (FTI), M. Mosier (CC), J. Marcum (CC) G. Galardi (SAMSF), C. Dickerson (SAMSF), I. Fredericks (SAMSF) regarding cash budget for court hearing on 2/17/09.
Ryba, Lauren	2/16/2009	1.1	Attend meeting with J. Marcum (CC), M. Mosier (CC), M. Waiting (FTI), and T. Bibby (FTI) regarding details of cash budget for court hearing.
Ryba, Lauren	2/16/2009	1.1	Follow up with B. Fose (CC) to obtain updated payables and receivables detail; once obtain review for accuracy.
Ryba, Lauren	2/16/2009	0.7	Follow up with H. Ferguson (CC) and B. Fose (CC) to determine proper breakout between rent and EP currently owed.
Ryba, Lauren	2/16/2009	0.5	Participate on conference call with M. Waiting (FTI), T. Bibby (FTI), M. Mosier (CC), J. Marcum (CC) G. Galardi (SAMSF), C. Dickerson (SAMSF), I. Fredericks (SAMSF) regarding the cash budget for court hearing on 2/17/09.
Coulombe, Stephen L	2/17/2009	0.8	Review status of sale of IP and current proposals to assess impact on recoveries.
Duffy, Robert J	2/17/2009	0.8	Receive updated warranty receivable and payable values from C. Falconer (CC) and review with J. Marcum (CC).
Duffy, Robert J	2/17/2009	0.6	Instruct J. Marcum (CC) on the document retention policy and the importance .
Bibby, Thomas	2/17/2009	2.8	Attend wind down meeting which included approximately 30 people to discuss status of various projects, status and action items.
Bibby, Thomas	2/17/2009	1.7	Meet with M. Mosier (CC), C. Falconer (CC), J. Marcum (CC), and B. Cashman (FTI) regarding warranty details for recovery of amounts owed and status of program and discussions.
Bibby, Thomas	2/17/2009	1.1	Meet with J. Kelly (CC), B. Cashman (FTI) regarding merchandise vendor receivables and chargeback details and status.
Bibby, Thomas	2/17/2009	0.7	Prepare update of potential asset recoveries to include warranty data and intellectual property detail.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Bibby, Thomas	2/17/2009	0.7	Review updated real estate lease analysis and leasehold interest schedule prepared by DJM Realty.
Bibby, Thomas	2/17/2009	0.6	Participate on conference call with Protiviti to discuss status of GOB sales and other asset recoveries (only attended part of the call).
Bibby, Thomas	2/17/2009	0.6	Meet with J. Marcum (CC) to discuss intellectual property and strategy to liquidate and continue with larger meeting.
Bibby, Thomas	2/17/2009	0.3	Review correspondence from S. Goldich (Pachulski) regarding potential brokers for intellectual property assets.
Bibby, Thomas	2/17/2009	0.2	Review daily GOB flash report dated 2/15/09 before we send to Protiviti to verify data.
Bibby, Thomas	2/17/2009	0.1	Review correspondence from S. Goldich (Pachulski) regarding conference call with Consor to discuss intellectual property.
Waiting, Mark	2/17/2009	1.9	Review revised liquidation analysis with L. Ryba (FTI) and edit cash flow with comments received.
Cashman, Brian	2/17/2009	1.7	Meet with C. Falconer (CC), J. Marcum (CC), M. Mosier (CC) and T. Bibby (FTI) for update on warranty wind down.
Cashman, Brian	2/17/2009	1.4	Attend wind down review meeting with company management.
Waiting, Mark	2/17/2009	1.1	Prepare summary court format of liquidation analysis for counsel.
Cashman, Brian	2/17/2009	1.1	Meet with J. Kelly (CC) and T. Bibby (FTI) for update on merchandising charge backs.
Cashman, Brian	2/17/2009	0.5	Review listing of intellectual property prepared by D. Ramsey (CC).
Ryba, Lauren	2/17/2009	1.9	Review revised liquidation analysis with M. Waiting (FTI) and edit cash flow with comments received.
Ryba, Lauren	2/17/2009	1.7	Update CC work stream received from S. Cournoyer (CC) in preparation of the WDR meeting.
Ryba, Lauren	2/17/2009	1.5	Attend AP accrual meeting with M. Mosier (CC) and H. Ferguson (CC) to determine the current amount of accruals estimated not in the system.
Ryba, Lauren	2/17/2009	1.2	Participate on call with J. Preas (CC) to determine the professional fee invoices received and amounts paid to date.
Ryba, Lauren	2/17/2009	0.8	Follow up with M. Mosier (CC) on A/R holdback for updated liquidation analysis.
Duffy, Robert J	2/18/2009	1.2	Participate on call with M. Waiting (FTI), J. Marcum (CC), G. Galardi (SAMSF), L. Ryba (FTI) and M. Mosier (CC) to review the revised liquidation plan.
Coulombe, Stephen L	2/18/2009	0.9	Participate in conference call with G. Galardi (SAMSF) to discuss updates to recovery and wind down budget assumptions.
Bibby, Thomas	2/18/2009	2.3	Review and prepare analysis of remaining store liquidation scenarios with various shrinkage factors; expenses and liquidator fee scenarios to determine potential downside risk at request of J. Marcum (CC).
Bibby, Thomas	2/18/2009	1.6	Meet with GOB sales committee regarding closing procedures on 522 stores and streamlining the process.
Bibby, Thomas	2/18/2009	1.4	Participate on conference call with Protiviti to update UCC on liquidation activity.
Bibby, Thomas	2/18/2009	1.3	Meet with J. Marcum (CC) regarding analysis of model for inventory liquidation remaining including assumptions on liquidator fee and shrinkage.
Bibby, Thomas	2/18/2009	1.3	Meet with M. Healy (CC) and M. Fisher (CC) regarding transition of asset recovery schedule to company.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Bibby, Thomas	2/18/2009	0.5	Discuss with M. O'Loughlin (FTI) regarding modeling of remaining inventory liquidation.
Bibby, Thomas	2/18/2009	0.4	Review revised wind down budget based on low case scenario in preparation for call with the unsecured creditor committee advisors.
Bibby, Thomas	2/18/2009	0.1	Review correspondence from J. Crockett (Protiviti) regarding intellectual property detail.
Bibby, Thomas	2/18/2009	0.1	Review correspondence from S. Goldich (Pachulski) regarding committee's desire to retain three brokers for initial review of intellectual property assets.
Waiting, Mark	2/18/2009	1.2	Participate on call with R. Duffy (FTI), J. Marcum (CC), G. Galardi (SAMSF), L. Ryba (FTI) and M. Mosier (CC) to review the revised liquidation plan.
Waiting, Mark	2/18/2009	1.1	Participate on call with BofA, L. Ryba (FTI), J. Marcum (CC) and M. Mosier (CC) to share the revised liquidation analysis and weekly variance report.
Waiting, Mark	2/18/2009	0.9	Create bridge between original bank liquidation analysis and revised liquidator forecast recoveries for committee.
Waiting, Mark	2/18/2009	0.9	Participate on call with banks to discuss revised liquidation analysis and weekly budget.
Cashman, Brian	2/18/2009	0.8	Meet with M. Healy (CC) and M. Mosier (CC) to review schedule of potential asset recoveries and discuss transition of report to M. Healy (CC).
Waiting, Mark	2/18/2009	0.6	Provide L. Ryba (FTI) edits to the liquidation analysis.
Cashman, Brian	2/18/2009	0.3	Discuss status on disposition of leased vehicles with M. Healy (CC).
Ryba, Lauren	2/18/2009	1.7	Revise asset recovery schedule for updated information and send to M. Healy (CC) to maintain .
Ryba, Lauren	2/18/2009	1.2	Participate on call with M. Waiting (FTI), J. Marcum (CC), G. Galardi (SAMSF), R. Duffy (FTI) and M. Mosier (CC) to review the revised liquidation plan.
Ryba, Lauren	2/18/2009	1.1	Participate on call with BofA, M. Waiting (FTI), J. Marcum (CC) and M. Mosier (CC) to share the revised liquidation analysis and weekly variance report.
Ryba, Lauren	2/18/2009	0.8	Follow up with K. Grant (SAMSF) and I. Fredericks (SAMSF) to determine San Jose and Golden Ring are still pending motions.
Ryba, Lauren	2/18/2009	0.7	Compare variance report and liquidation analysis and adjust so beginning cash balance ties.
Ryba, Lauren	2/18/2009	0.6	Revise liquidation analysis in line with comments received from M. Waiting (FTI).
O'Loughlin, Morgan	2/18/2009	0.9	Provide accounting with 502(b)(6) cure analysis for impairment charges.
O'Loughlin, Morgan	2/18/2009	0.5	Discuss with T. Bibby (FTI) regarding modeling of remaining inventory liquidation.
Duffy, Robert J	2/19/2009	1.4	Participate on call with G. Galardi (SAMSF) to address current case issues.
Duffy, Robert J	2/19/2009	0.4	Review Cascade offer for settlement in Visa/MasterCard case.
Bibby, Thomas	2/19/2009	1.8	Review work streams and updates on Circuit City maintained wind down plan.
Bibby, Thomas	2/19/2009	0.6	Meet with D. Ramsey (CC) to coordinate communication with IP brokers.
Bibby, Thomas	2/19/2009	0.4	Discuss with W. Luck (CC) regarding timing of IT wind down and down sizing and need to schedule separate meeting.
Bibby, Thomas	2/19/2009	0.3	Review correspondence from J. Crockett (Protiviti) regarding proposal by Cascade Settlement Services to purchase Visa/MasterCard class action settlement claim and their related documents.
Bibby, Thomas	2/19/2009	0.3	Discuss with M. Mosier (CC) regarding buyout offer for Visa/MasterCard settlement claim.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Bibby, Thomas	2/19/2009	0.3	Review offers on salvage inventory of \$8.6 million and withdrawal of another party.
Bibby, Thomas	2/19/2009	0.2	Participate on teleconference with K. Grant (SAMSF) regarding coordination of intellectual property requests and interviews with intellectual property brokers.
Bibby, Thomas	2/19/2009	0.2	Review daily GOB sales flash report with sales data through February 18.
Bibby, Thomas	2/19/2009	0.2	Review correspondence from Streambank (IP broker) regarding detailed informational request.
Bibby, Thomas	2/19/2009	0.2	Prepare correspondence to D. Ramsey (CC) regarding intellectual property brokers referred by the committee and listing of assets.
Bibby, Thomas	2/19/2009	0.2	Review offer to purchase Visa/MasterCard settlement claim by Cascade for \$4.6 million.
Bibby, Thomas	2/19/2009	0.1	Prepare correspondence to D. Ramsey (CC) regarding interview of intellectual broker candidates.
Bibby, Thomas	2/19/2009	0.1	Prepare correspondence to K. Grant (SAMSF) regarding D. Ramsey (CC) communicating with IP brokers to schedule call or in person meeting.
Bibby, Thomas	2/19/2009	0.1	Review correspondence from G. Galardi (SAMSF) regarding issue with sale of tool kits of PC Doctor.
Bibby, Thomas	2/19/2009	0.1	Review correspondence from W. Hare (Cascade Funding) regarding making formal offer to purchase Visa/MasterCard settlement.
Waiting, Mark	2/19/2009	1.1	Review liquidation analysis with counsel and discuss assumptions.
Cashman, Brian	2/19/2009	0.8	Review company work plan.
Waiting, Mark	2/19/2009	0.6	Participate on call with committee financial advisors to discuss review liquidation analysis assumption changes.
Cashman, Brian	2/19/2009	0.6	Review settlement offer from Cascade regarding VISA/MasterCard settlement.
Cashman, Brian	2/19/2009	0.5	Review intellectual property with D. Ramsey (CC), M. Mosier (CC) and T. Bibby (CC).
Waiting, Mark	2/19/2009	0.5	Participate on call with J. Marcum (CC) and counsel to discuss revised bank budget and potential liquidator settlement range.
Waiting, Mark	2/19/2009	0.2	Review correspondence from T. Bibby (FTI) and R. Duffy (FTI) regarding meeting with Protiviti to update committee.
Ryba, Lauren	2/19/2009	1.6	Review liquidation analysis for rent and occupancy values, payroll and taxes among stores, DC's and corp. and the revised IBM payment schedule.
Duffy, Robert J	2/20/2009	1.4	Participate on call with M. Atkinson (Protiviti) to address concerns regarding the liquidation analysis .
Bibby, Thomas	2/20/2009	1.6	Attend meeting with M. Mosier (CC), and J. Marcum (CC) regarding merchandise receivable details and analysis; and open payable data.
Bibby, Thomas	2/20/2009	0.9	Review weekly account payable and account receivable detail and summary for the cash wind down budget.
Bibby, Thomas	2/20/2009	0.9	Review work stream updates from wind down meeting on status and progress for liquidation activities.
Bibby, Thomas	2/20/2009	0.8	Participate on conference call with Streambank IP brokers; D. Ramsey (CC) to discuss their document request listing; firm qualifications and follow up needed for a proposal.
Bibby, Thomas	2/20/2009	0.8	Participate on conference call J. Marcum (CC), M. Mosier (CC), C. Dickerson (SAMSF) and G. Galardi (SAMSF) to discuss changes in wind down budget.
Bibby, Thomas	2/20/2009	0.7	Review claim schedule analysis of claims prepared.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Bibby, Thomas	2/20/2009	0.6	Review listing of intellectual property, including trade names, patents, copyrights, etc. maintained by general counsels office.
Bibby, Thomas	2/20/2009	0.4	Prepare correspondence regarding follow up items needed from FTI based on comments from the wind down meeting.
Waiting, Mark	2/20/2009	1.8	Review accounts payable detail files and summarize in liquidation analysis.
Waiting, Mark	2/20/2009	0.9	Review expense payables detail files and revise forecast in liquidation analysis.
Waiting, Mark	2/20/2009	0.7	Participate on call with counsel and J. Marcum (CC) to discuss revisions to liquidation analysis for committee.
Waiting, Mark	2/20/2009	0.5	Review first draft of actual results from prior week and provide feedback.
Cashman, Brian	2/20/2009	0.3	Participate in call with D. Ramsey (CC) and Streambank where they pitched their services related to IP sale.
Duffy, Robert J	2/23/2009	1.7	Participate on call with G. Galardi (SAMSF) to address current case issues.
Bibby, Thomas	2/23/2009	0.8	Review draft of vendor receivables analysis prepared by the company.
Bibby, Thomas	2/23/2009	0.8	Review Wind down review materials supplied by S. Cournoyer (CC) for meeting.
Bibby, Thomas	2/23/2009	0.7	Review expected bids and auction on salvage inventory of approximately \$9 million and status of FF&E sales in distribution center and office locations.
Bibby, Thomas	2/23/2009	0.6	Meet with J. Marcum (CC), B. Cashman (FTI), D. Ramsey (CC) and M. Mosier (CC) to discuss status of miscellaneous asset recoveries and questions to ask during the next wind down review meeting.
Bibby, Thomas	2/23/2009	0.6	Review asset recovery update and schedule received from M. Healy (CC).
Bibby, Thomas	2/23/2009	0.4	Discuss with D. Ramsey (CC) regarding document retention issues.
Bibby, Thomas	2/23/2009	0.4	Review 2/23 cash report and cash detail regarding collection and disbursements.
Bibby, Thomas	2/23/2009	0.2	Review correspondence received from S. Cournoyer (CC) regarding wind down meeting data.
Bibby, Thomas	2/23/2009	0.1	Review correspondence from C. Falconer (CC) regarding warranty calculation details and data.
Bibby, Thomas	2/23/2009	0.1	Review correspondence from G. Galardi (SAMSF) regarding materials to be sent to committee for 503(b)(9) data.
Cashman, Brian	2/23/2009	0.8	Review company wind down plan in preparation of wind down review on Tuesday.
Cashman, Brian	2/23/2009	0.6	Meet with J. Marcum (CC), T. Bibby (FTI), D. Ramsey (CC) and M. Mosier (CC) to discuss status of miscellaneous asset recoveries and questions to ask during the next wind down review meeting.
Waiting, Mark	2/23/2009	0.5	Reconcile LC balance to prior forecast for committee.
Cashman, Brian	2/23/2009	0.5	Update potential asset recoveries schedule and forward to S. Cournoyer (CC).
Cashman, Brian	2/23/2009	0.3	Discuss vendor receivables resulting from cancelled shipments of prepaid orders with M. Mosier (CC) and need to update and finalize calculation of amount due.
Cashman, Brian	2/23/2009	0.2	Request copy of warranty calculation from C. Falconer (CC).
Duffy, Robert J	2/24/2009	1.3	Review weekly cash call since lenders have been paid and determine reasonableness of the cash flow over the next 13 weeks.
Duffy, Robert J	2/24/2009	0.9	Participate on call with G. Galardi (SAMSF) to address current case issues.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Coulombe, Stephen L	2/24/2009	0.7	Review listing of IP to be sold and assess impact on recoveries.
Bibby, Thomas	2/24/2009	1.3	Attend meeting with IT department and Circuit City personnel including J. Marcum (CC); M. Mosier (CC); S. Cournoyer (CC); D. Strauss (CC); D. Ramsey (CC); C. Dickerson (SAMS) regarding document retention and IT applications needed to go forward.
Bibby, Thomas	2/24/2009	1.2	Review vendor preference analysis prepared by T. Behnke (FTI).
Bibby, Thomas	2/24/2009	0.8	Discuss with J. Marcum (CC) regarding GOB sales to date and estimated recovery amounts.
Bibby, Thomas	2/24/2009	0.7	Discuss with J. Marcum (CC) regarding inventory which did not sell at 44 store GOB and estimated cost recovery amount.
Bibby, Thomas	2/24/2009	0.6	Meet with M. Waiting (FTI) and B. Cashman (FTI) to update work plan and status.
Bibby, Thomas	2/24/2009	0.4	Review timeline for GOB closeouts compared to DJM bid deadline for leased locations.
Bibby, Thomas	2/24/2009	0.4	Review revised budget for call with lenders to discuss variances and actual amounts.
Bibby, Thomas	2/24/2009	0.4	Review qualification materials for IP Recovery group as IP broker.
Bibby, Thomas	2/24/2009	0.4	Prepare correspondence to J. Lussan (IP Recovery) W. Anson (CONSOR), G. Fried (Streambank) regarding coordination of presentation materials.
Bibby, Thomas	2/24/2009	0.3	Meet with D. Ramsey (CC) to schedule data for IP brokers and availability for interviews.
Bibby, Thomas	2/24/2009	0.3	Participate on call with W. Anson (CONSOR) regarding schedule for IP broker interview.
Bibby, Thomas	2/24/2009	0.3	Review daily GOB sales flash report with sales data through February 22.
Bibby, Thomas	2/24/2009	0.2	Participate on call with G. Fried (Streambank) regarding schedule for IP broker interview and data access to data room.
Bibby, Thomas	2/24/2009	0.2	Participate on call with J. Lussan (IP Recovery) regarding scheduling time for a broker interview on IP.
Bibby, Thomas	2/24/2009	0.2	Prepare correspondence to D. Ramsey (CC) regarding next steps in IP broker interviews.
Cashman, Brian	2/24/2009	1.5	Attend wind down review.
Waiting, Mark	2/24/2009	0.6	Meet with T. Bibby (FTI) and B. Cashman (FTI) to update work plan and status.
Cashman, Brian	2/24/2009	0.4	Update potential asset recoveries schedule for comments made during wind down review and send to M. Healy (CC).
Cashman, Brian	2/24/2009	0.3	Discuss CONSOR statement of work with J. Marcum (CC).
Cashman, Brian	2/24/2009	0.2	Research budgeted rebate amount in liquidation analysis.
Ryba, Lauren	2/24/2009	1.6	Review weekly AR and AP detail received from B. Fose (CC) and reconcile errors and format properly.
Ryba, Lauren	2/24/2009	0.3	Comprise IP broker interview schedule for distribution to J. Marcum (CC) and D. Ramsey (CC).
Duffy, Robert J	2/25/2009	0.1	Review 10 day store closing letter from SB Group regarding GOB close out on March 8.
Bibby, Thomas	2/25/2009	1.5	Review IT and document retention checklists and work streams program.
Bibby, Thomas	2/25/2009	0.8	Review revised asset recovery analysis schedule.
Bibby, Thomas	2/25/2009	0.7	Review GOB store timeline for exit procedures and possible lease sale.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Bibby, Thomas	2/25/2009	0.6	Review timing of funds from salvage inventory auction of \$12 million and potential discounts.
Bibby, Thomas	2/25/2009	0.4	Discuss with D. Ramsey (CC), C. Crowe (CC) and C. Dickerson (SAMSF) regarding issue with DJM lease bid deadline.
Bibby, Thomas	2/25/2009	0.3	Review 2/25 GOB flash report fro GOB sales.
Bibby, Thomas	2/25/2009	0.2	Review update of tab paper and amount owed to Graphics for paper and canceled order reconciliation which should result in recovery to the estate.
Bibby, Thomas	2/25/2009	0.2	Prepare and review correspondence from M. Atkinson (Protiviti) regarding computer hard drives issue and cleansing of data.
Bibby, Thomas	2/25/2009	0.1	Review 10 day store closing letter from SB Group regarding GOB close out on March 8.
Bibby, Thomas	2/25/2009	0.1	Review correspondence from D. Ramsey (CC) regarding confidentiality agreement for Streambank (potential IP broker) for access to data room.
Waiting, Mark	2/25/2009	1.2	Review revised corporate overhead wind down analysis and provide comments.
Cashman, Brian	2/25/2009	0.4	Review advertising paper vendor statements and proposed bid on remaining paper provided by H Ferguson (CC).
Cashman, Brian	2/25/2009	0.4	Review warranty report prepared by C. Falconer (CC).
Ryba, Lauren	2/25/2009	1.1	Add all possible accruals to the payables balance to determine the amount due over the complete liquidation period.
Bibby, Thomas	2/26/2009	1.6	Review work stream status spreadsheets maintained by the company containing status update and progress in preparation for wind down meeting on 2/24.
Bibby, Thomas	2/26/2009	1.4	Review updated asset recovery schedule.
Bibby, Thomas	2/26/2009	1.3	Attend meeting with Circuit City personnel and J. Libire (SAMSF) regarding documents and IT systems to be retained and plan and strategy for smaller IT system footprint and preservation of documents .
Bibby, Thomas	2/26/2009	1.0	Review IT work plan and disposition schedule for hosted sites and internal applications.
Bibby, Thomas	2/26/2009	0.6	Discuss with D. Ramsey (CC) regarding purchase agreements for Hilco and Systemax for Protiviti request.
Bibby, Thomas	2/26/2009	0.4	Review reconciliation of 154 store GOB closing analysis.
Bibby, Thomas	2/26/2009	0.3	Participate on call with M. Waiting (FTI) to ask Protiviti for a response to cleaning hard drives of 5,000 plus computer hard drives being stored n the distribution centers so we can liquidate.
Bibby, Thomas	2/26/2009	0.2	Review 2/26 daily cash report.
Bibby, Thomas	2/26/2009	0.1	Discuss with G. Galardi (SAMSF) regarding response to various miscellaneous subpoenas.
Bibby, Thomas	2/26/2009	0.1	Participate on call with J. Crockett (Protiviti) regarding coordination of IP broker interviews.
Waiting, Mark	2/26/2009	1.3	Discuss liquidation analysis with M. Healy (CC) and confirm accuracy of revised figures.
Waiting, Mark	2/26/2009	0.8	Participate on call with Rothschild to discuss status of intellectual property sale and estimate fees.
Waiting, Mark	2/26/2009	0.3	Participate on call with T. Bibby (FTI) to ask Protiviti for a response to cleaning hard drives of 5,000 plus computer hard drives being stored n the distribution centers so we can liquidate.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Ryba, Lauren	2/26/2009	3.1	Attend data retention and retaining meeting for all IT systems with J. Marcum (CC), M. Mosier (CC), E. Mitchell (CC) and W. Luck (CC).
Ryba, Lauren	2/26/2009	1.2	Participate in Assurant warranty prep meeting to understand receivables and payables due to / from the estate with C. Faulkner (CC) and G. Galardi (SAMSF).
Ryba, Lauren	2/26/2009	0.8	Comprise warranty Assurant receivables to determine a net amount owed/due.
Ryba, Lauren	2/26/2009	0.7	Comprise warranty Assurant payables to determine a net amount owed/due.
Bibby, Thomas	2/27/2009	2.2	Attend wind down review team meeting with approximately 30 people in attendance from the company and C. Dickerson (SAMSF).
Bibby, Thomas	2/27/2009	1.1	Participate on conference call with J. Marcum (CC), M. Foster (CC), M. Atkinson (Protiviti), M. Rush (Jeffries), B. Cashman (FTI) G. Fried (Strembank), Margaret (Strembank) regarding interview of Strembank for IP broker.
Bibby, Thomas	2/27/2009	1.0	Participate on conference call with J. Marcum (CC), M. Foster (CC), M. Atkinson (Protiviti), M. Rush (Jeffries), J. Lussan (IP Recovery) Dorothy (IP Recovery) B. Cashman (FTI) regarding interview of IP Recovery for IP broker.
Bibby, Thomas	2/27/2009	1.0	Participate on conference call with J. Marcum (CC), M. Foster (CC), B. Cashman (FTI) M. Atkinson (Protiviti), W. Anson (CONSOR), D. Bania (CONSOR) F. Torres (CONSOR), D. Drews (CONSOR), D. Martin (CONSOR) regarding interview of CONSOR for IP broker.
Bibby, Thomas	2/27/2009	0.6	Review 2/20 daily GOB sales report and inventory statistics regarding performance to date and amounts needed to achieve budget.
Bibby, Thomas	2/27/2009	0.3	Participate on call with J. Marcum (CC) regarding follow up from IP interviews and refining IP listing.
Bibby, Thomas	2/27/2009	0.2	Review 2/27 daily cash report.
Bibby, Thomas	2/27/2009	0.2	Review 2/26 GOB store sale flash report.
Bibby, Thomas	2/27/2009	0.1	Participate on call with M. Atkinson (Protiviti) regarding IP broker selection process.
Cashman, Brian	2/27/2009	1.1	Participate in conference call with Strembank, J. Marcum (CC), D. Ramsey (CC), Protiviti and T. Bibby (FTI) to discuss bid to sell intellectual property.
Cashman, Brian	2/27/2009	1.0	Participate in conference call with CONSOR, J. Marcum (CC), D. Ramsey (CC), Protiviti and T. Bibby (FTI) to discuss bid to sell intellectual property.
Cashman, Brian	2/27/2009	1.0	Participate in conference call with IP Recovery, J. Marcum (CC), D. Ramsey (CC), Protiviti and T. Bibby (FTI) to discuss bid to sell intellectual property.
Cashman, Brian	2/27/2009	0.2	Discuss results from warranty meetings with M. Mosier (CC).
Ryba, Lauren	2/27/2009	0.4	Participate on call with C. Falconer (CC) to determine when updated warranty information will be available.
Duffy, Robert J	2/28/2009	1.8	Review bank liquidation analysis and wind down support.
Cashman, Brian	2/28/2009	0.9	Update recovery analysis based upon feedback during conference call.
Cashman, Brian	2/28/2009	0.3	Participate in call with G. Galardi (SAMSF) and J. Marcum (CC) to discuss update of recovery analysis.
Bibby, Thomas	3/1/2009	0.2	Review and prepare correspondence to D. Ramsey (CC) regarding IBM agreement on computers and need for additional information to satisfy committee to liquidate the computers.
Duffy, Robert J	3/2/2009	1.1	Participate in call with T. Bibby (FTI) to review work plan for the week, engagement updated and company's work plan.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Bibby, Thomas	3/2/2009	1.1	Participate in call with R. Duffy (FTI) to review work plan for the week, engagement updated and company's work plan.
Bibby, Thomas	3/2/2009	1.1	Participate in call with J. Marcum (CC), D. Ramsey (CC) and B. Cashman (FTI) to discuss intellectual property bid process.
Bibby, Thomas	3/2/2009	0.2	Participate on conference call with C. Dickerson (SAMS) and B. Cashman (FTI) regarding issues need assistance from Skadden on IP and document retention.
Bibby, Thomas	3/2/2009	0.1	Review correspondence from E. Mitchell (CC) regarding procedures for computers stored in the distribution centers.
Cashman, Brian	3/2/2009	1.1	Participate in call with J. Marcum (CC), D. Ramsey (CC) and T. Bibby (FTI) to discuss intellectual property bid process.
Cashman, Brian	3/2/2009	0.2	Participate on conference call with C. Dickerson (SAMS) and T. Bibby (FTI) regarding issues need assistance from Skadden on IP and document retention.
O'Loughlin, Morgan	3/2/2009	0.3	Follow up on tab paper status and range of potential recoveries.
Bibby, Thomas	3/3/2009	1.7	Review work stream program and status update on progress for wind down.
Bibby, Thomas	3/3/2009	0.3	Participate in teleconference with D. Banja (CONSOR) regarding status on IP broker selection process.
Bibby, Thomas	3/3/2009	0.3	Review correspondence from H. Ferguson (CC) and M. Mosier (CC) regarding increased offer from Cascade for Visa receivable.
Bibby, Thomas	3/3/2009	0.3	Participate in teleconference with M. Atkinson (Protiviti) regarding update on IP broker selection process.
Bibby, Thomas	3/3/2009	0.3	Review notes from wind down review meeting.
Bibby, Thomas	3/3/2009	0.2	Prepare correspondence to J. Marcum (CC) regarding Protiviti thoughts on IP broker.
Bibby, Thomas	3/3/2009	0.2	Participate on teleconference with M. Atkinson (Protiviti) regarding IP broker update and next steps.
Bibby, Thomas	3/3/2009	0.1	Review correspondence from M. Atkinson (Protiviti) regarding update to Pachulski on broker selection process.
Bibby, Thomas	3/3/2009	0.1	Prepare correspondence to D. Banja (CONSOR) regarding schedule next week.
Bibby, Thomas	3/3/2009	0.1	Review correspondence from M. Atkinson (Protiviti) regarding issue with defective inventory sale.
Ryba, Lauren	3/3/2009	3.2	Attend WDR meeting.
O'Loughlin, Morgan	3/3/2009	1.3	Create initial structure for 13 Week Post GOB Cash Flow .
O'Loughlin, Morgan	3/3/2009	1.2	Create payroll forecast for Post GOB cash flow using Wind Down headcount assumptions.
O'Loughlin, Morgan	3/3/2009	0.4	Integrate most current November stub rent backup into liquidation analysis.
Duffy, Robert J	3/4/2009	1.2	Participate on call with M. Atkinson (Protiviti) to address concerns regarding the liquidation analysis .
Regan, Kevin	3/4/2009	0.1	Review the latest cash flow report from L. Ryba (FTI).
Bibby, Thomas	3/4/2009	0.6	Participate in teleconference with J. Marcum (CC) regarding update on IP data and Rothschild's.
Bibby, Thomas	3/4/2009	0.4	Review preliminary bid offers from lease regarding DJM report.
Bibby, Thomas	3/4/2009	0.3	Review notes from GOB steering committee meeting held on March 4.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
O'Loughlin, Morgan	3/4/2009	1.4	Continue to update liquidation analysis for new format.
O'Loughlin, Morgan	3/4/2009	0.9	Create new GOB section to cash flow to reflect timing of proceeds and disbursements related to the sale.
O'Loughlin, Morgan	3/4/2009	0.7	Review flash reports for design of post GOB Cash Flow.
O'Loughlin, Morgan	3/4/2009	0.7	Continue creating post GOB Cash Flow and Liquidation Analysis.
O'Loughlin, Morgan	3/4/2009	0.6	Review baseline recovery analysis provided by JV and tie to internal recovery analysis.
Cashman, Brian	3/5/2009	0.4	Review updated employee listing of termination dates prepared by M. Mosier (CC).
O'Loughlin, Morgan	3/5/2009	0.7	Provide reconciliation for M. Healy (CC) to tie out between CC Sales and JV daily sales reporting.
Bibby, Thomas	3/6/2009	0.6	Participate in call with J. Marcum (CC), D. Ramsey (CC), M. Mosier (CC) and B. Cashman (FTI) to discuss next steps on intellectual property bid process.
Cashman, Brian	3/6/2009	0.6	Participate in call with J. Marcum (CC), D. Ramsey (CC), M. Mosier (CC) and T. Bibby (FTI) to discuss next steps on intellectual property bid process.
Duffy, Robert J	3/8/2009	1.2	Review Streambank and Rothschild IP fee structure and provide comments to team.
Regan, Kevin	3/9/2009	0.4	Participate on conference call with L. Ryba (FTI); T. Bibby (FTI); M. Waiting (FTI); M. O'Loughlin (FTI); regarding reconciliation of GOB sale.
Bibby, Thomas	3/9/2009	2.3	Meet with J. Marcum (CC) and D. Ramsey (CC) regarding IP plan and strategy.
Bibby, Thomas	3/9/2009	1.4	Review work stream report and status in preparation for wind down meeting on 3/10.
Bibby, Thomas	3/9/2009	0.6	Review calculation prepared by liquidators for fee and proceed breakdown fro GOB sale.
Bibby, Thomas	3/9/2009	0.4	Participate on conference call with K. Regan (FTI); M. O'Loughlin (FTI); M. Waiting (FTI); L Ryba (FTI); regarding reconciliation of GOB sale.
Bibby, Thomas	3/9/2009	0.2	Review correspondence from T. Behnke (FTI) regarding 503(b)(9) summary and preference call to discuss prepayments to vendors.
Bibby, Thomas	3/9/2009	0.2	Review and prepare correspondence to T. Behnke (FTI) regarding potential issue with prepayments to vendors during 90 day period and impact on preference data received for the company.
Bibby, Thomas	3/9/2009	0.2	Participate on call with G. Galardi (SAMSF) regarding IP broker selection and Rothschild and Hilco sale .
Bibby, Thomas	3/9/2009	0.1	Review correspondence from D. Steele (SB) regarding call to reconcile GOB sale.
Bibby, Thomas	3/9/2009	0.1	Participate on call with M. Atkinson (Protiviti) regarding scheduling a call with UCC professionals to discuss IP brokers.
Bibby, Thomas	3/9/2009	0.1	Review correspondence from R. Feinstein (Pachulski) regarding IP brokers and selection process.
Bibby, Thomas	3/9/2009	0.1	Review correspondence from J. Marcum (CC) regarding meeting to discuss IP plan.
Bibby, Thomas	3/9/2009	0.1	Participate on call with J. Marcum (CC) regarding moving time for call with Pachulski to discuss IP assets.
Cashman, Brian	3/9/2009	1.7	Update liquidation analysis.
Cashman, Brian	3/9/2009	0.7	Discuss W-2 with M Mosier (CC).
Waiting, Mark	3/9/2009	0.4	Participate on conference call with L. Ryba (FTI); T. Bibby (FTI); K. Regan (FTI); M. O'Loughlin (FTI); regarding reconciliation of GOB sale.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Cashman, Brian	3/9/2009	0.3	Review tax claims sent by C DiSabatino (SAMS) and discuss with M Mosier (CC) in regards to disposition.
Ryba, Lauren	3/9/2009	2.1	Review actuals for prior weeks with M. O'Loughlin (FTI) to revise recovery analysis and update cash flow.
Ryba, Lauren	3/9/2009	0.4	Participate on conference call with K. Regan (FTI); T. Bibby (FTI); M. Waiting (FTI); M. O'Loughlin (FTI); regarding reconciliation of GOB sale.
Ryba, Lauren	3/9/2009	0.2	Review employee vacation accrual with M. Healy (CC) for clarification.
O'Loughlin, Morgan	3/9/2009	2.1	Review actuals for prior weeks with L. Ryba (FTI) to revise recovery analysis and update cash flow.
O'Loughlin, Morgan	3/9/2009	0.4	Participate on conference call with K. Regan (FTI); T. Bibby (FTI); M. Waiting (FTI); L. Ryba (FTI); regarding reconciliation of GOB sale.
Bibby, Thomas	3/10/2009	1.3	Participate in meeting with D. Ramsey (CC) regarding document retention question and back up of systems and ability to access data.
Bibby, Thomas	3/10/2009	1.3	Attend wind down review team meeting with approximately 25 people in attendance from the various departments at the company to discuss progress made and open items and questions.
Bibby, Thomas	3/10/2009	0.9	Work with D. Ramsey (CC) on segregating IP assets between Rothschild's assets and other broker assets.
Bibby, Thomas	3/10/2009	0.9	Participate on conference call with J. Marcum (CC); D. Ramsey (CC); S. Goldich (Pachulski); M. Atkinson (Protiviti); B. Cashman (FTI) regarding IP sale process.
Bibby, Thomas	3/10/2009	0.9	Attend part of real estate auction for sale of leases.
Bibby, Thomas	3/10/2009	0.8	Research other offers for Visa/MasterCard class action settlement funds.
Bibby, Thomas	3/10/2009	0.5	Participate on call with J. Marcum (CC) and N. Barnes (Rothschild) regarding update on stalking horse proposal for CC marks and fee arrangement.
Bibby, Thomas	3/10/2009	0.4	Review analysis of winning bids from real estate lease auction of \$14 + million.
Bibby, Thomas	3/10/2009	0.4	Participate on call with D. Bania (CONSOR) and W. Anson (CONSOR) regarding listing of assets and update on IP broker selection process.
Bibby, Thomas	3/10/2009	0.2	Prepare correspondence to G. Fried (Streambank) regarding additional listing of IP assets and Rothschild assets and request for call.
Bibby, Thomas	3/10/2009	0.2	Review March 7 cash and lender report regarding sending to Protiviti.
Bibby, Thomas	3/10/2009	0.2	Prepare and review correspondence from N. Barnes (Rothschild's) regarding fee for sale of CC name and dot com address.
Bibby, Thomas	3/10/2009	0.1	Prepare correspondence to J. Lussan (IP recovery) regarding additional listing of IP assets and Rothschild assets and request for call.
Bibby, Thomas	3/10/2009	0.1	Prepare correspondence to S. Goldich (Pachulski) regarding IP recovery information.
Bibby, Thomas	3/10/2009	0.1	Prepare correspondence to w. Anson (CONSOR); D. Bania (CONSOR) regarding additional listing of IP assets and Rothschild assets and request for call.
Bibby, Thomas	3/10/2009	0.1	Review correspondence from S. Goldich (Pachulski) regarding suggestions for correspondence to brokers.
Waiting, Mark	3/10/2009	1.7	Participate in discussion with J. Marcum (CC) regarding status of other assets to liquidate and IP broker process.
Waiting, Mark	3/10/2009	1.7	Participate in discussion and preparation with J. Marcum (CC) regarding status of other assets to liquidate and IP broker process.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Waiting, Mark	3/10/2009	1.6	Attend meeting with L. Ryba (FTI) and M. O'Loughlin (FTI) to review the revised cash flow and receive new comments.
Cashman, Brian	3/10/2009	0.9	Participate on conference call with J. Marcum (CC); D. Ramsey (CC); S. Goldich (Pachulski); M. Atkinson (Protiviti); T. Bibby (FTI) regarding IP sale process.
Cashman, Brian	3/10/2009	0.9	Review listing of Letters of Credit with L Baldyga (CC) and determine disposition.
Waiting, Mark	3/10/2009	0.8	Meeting with J. Marcum (CC) to discuss new format of cash flow and liquidation analysis.
Cashman, Brian	3/10/2009	0.6	Review Liquidation Analysis and provide changes to M Waiting (FTI) and M O'Loughlin (FTI).
Cashman, Brian	3/10/2009	0.3	Review comments on liquidation analysis with M. O'Loughlin (FTI).
Cashman, Brian	3/10/2009	0.3	Review report on final results of lease bid prepared by Skadden.
Cashman, Brian	3/10/2009	0.2	Provide support for November stub rent to M. O'Loughlin (FTI).
Ryba, Lauren	3/10/2009	1.6	Attend meeting with M. O'Loughlin (FTI) and M. Waiting (FTI) to review the revised cash flow and receive new comments.
Ryba, Lauren	3/10/2009	1.2	Review the revised liquidation analysis and provide comments to M. O'Loughlin (FTI) .
Ryba, Lauren	3/10/2009	1.1	Review revised liquidation analysis and update with M. O'Loughlin (FTI) for 7 week actuals.
O'Loughlin, Morgan	3/10/2009	1.6	Attend meeting with L. Ryba (FTI) and M. Waiting (FTI) to review the revised cash flow and receive new comments.
O'Loughlin, Morgan	3/10/2009	1.1	Review revised liquidation analysis and update with L. Ryba (FTI) for 7 week actuals.
O'Loughlin, Morgan	3/10/2009	0.7	Make updates to liquidation analysis and cash flow with B. Cashman (FTI) comments.
O'Loughlin, Morgan	3/10/2009	0.3	Review comments on liquidation analysis with B. Cashman (FTI).
Bibby, Thomas	3/11/2009	1.2	Review data file on prepayment and inventory received between pre and post petition vendors for new value calculation and/or inclusion as new value.
Bibby, Thomas	3/11/2009	0.8	Participate in meeting with J. Marcum (CC); M. Foster (CC); D. Ramsey (CC); E. Fritz (CC); B. Cashman (FTI) regarding customer database of names and data.
Bibby, Thomas	3/11/2009	0.8	Participate on call with M. Atkinson (Protiviti) regarding availability for calls to interview and discuss IP brokers.
Bibby, Thomas	3/11/2009	0.8	Review and update liquidation analysis at request of Protiviti.
Bibby, Thomas	3/11/2009	0.8	Participate in discussion with J. Marcum (CC) regarding IP audit by brokers and number of brokers to conduct audits and fee amount.
Bibby, Thomas	3/11/2009	0.7	Review and locate supporting information for IRS tax refund calculation and real estate sales for parking lot locations.
Bibby, Thomas	3/11/2009	0.5	Review and research data for other potential parties to purchase VISA/MasterCard class action settlement claim and forward to B. Cashman (FTI) for follow up.
Bibby, Thomas	3/11/2009	0.4	Discuss discount rate calculation on Visa/MasterCard class action claim offer by Cascade.
Bibby, Thomas	3/11/2009	0.4	Participate in meeting with J Marcum (CC) and B. Cashman (FTI) to discuss IP bid process and Rothschild's participation.
Bibby, Thomas	3/11/2009	0.4	Review correspondence from M. Mosier (CC) regarding notes from phone call with class action attorneys on VISA settlement.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Bibby, Thomas	3/11/2009	0.4	Review Rothschild fee agreement with B. Cashman (FTI) and J Marcum (CC) to determine reasonableness of fee related to IP sale.
Bibby, Thomas	3/11/2009	0.3	Participate in call with J. Goldich (Pachulski), J Marcum (CC), M Foster (CC) and B. Cashman (FTI) to discuss sale of IP.
Bibby, Thomas	3/11/2009	0.2	Review correspondence from D. Ramsey (CC) regarding data retention direction.
Bibby, Thomas	3/11/2009	0.2	Review correspondence between G. Galardi (SAMSF); J. Pomerantz (Pachulski); S. Goldich (Pachulski); M. Atkinson (Protiviti) regarding Rothschild's role in IP and IP broker process.
Bibby, Thomas	3/11/2009	0.1	Review correspondence from N. Barnes (Rothschild) regarding list of 84 parties contacted.
Bibby, Thomas	3/11/2009	0.1	Review correspondence from T. Behnke (FTI) regarding update on prepayment issue for preference template and review by Skadden.
Waiting, Mark	3/11/2009	1.6	Review revised liquidation analysis line by line with J. Marcum (CC) .
Waiting, Mark	3/11/2009	1.4	Create new template for liquidation analysis and reconcile cash balance at end of GOB for variance comparison purposes.
Cashman, Brian	3/11/2009	0.9	Update liquidation analysis.
Cashman, Brian	3/11/2009	0.8	Participate in meeting with J. Marcum (CC); M. Foster (CC); D. Ramsey (CC); E. Fritz (CC); T. Bibby (FTI) regarding customer database of names and data.
Waiting, Mark	3/11/2009	0.7	Discuss preference analysis findings with J. Marcum (CC).
Waiting, Mark	3/11/2009	0.7	Review wind down cash flow and provide edits to enhance forecast.
Waiting, Mark	3/11/2009	0.6	Review preference analysis sample and request follow up data regarding pre payments .
Cashman, Brian	3/11/2009	0.6	Participate in meeting with M Foster (CC) and L Baldyga (CC) to discuss utilities wind down.
Cashman, Brian	3/11/2009	0.4	Participate in conference call with H Ferguson (CC), F Telegades (CC), and J Enzler (Constantine Cannon) to discuss MasterCard/VISA settlement.
Cashman, Brian	3/11/2009	0.4	Participate in meeting with J Marcum (CC) and T Bibby (FTI) to discuss IP bid process and Rothschild's participation.
Cashman, Brian	3/11/2009	0.4	Review Rothschild fee agreement with T Bibby (FTI) and J Marcum (CC) to determine reasonableness of fee related to IP sale.
Cashman, Brian	3/11/2009	0.3	Participate in call with J. Goldich (Pachulski), J Marcum (CC), M Foster (CC) and T Bibby (FTI) to discuss sale of IP.
Cashman, Brian	3/11/2009	0.2	Review liquidation analysis with J. Marcum (CC).
Cashman, Brian	3/11/2009	0.2	Provide to H Ferguson (CC) other contacts of company's who would be interested in purchasing the MC/VISA settlement.
Ryba, Lauren	3/11/2009	2.3	Revise 3/13 payables for corp, DC and all total other AP due .
Ryba, Lauren	3/11/2009	1.9	Revise recovery analysis to correct 2/4 version.
Ryba, Lauren	3/11/2009	1.6	Synch 13 week post GOB with page one of the recovery / liquidation analysis.
Ryba, Lauren	3/11/2009	0.8	Review prior sales tax collected for previous 7 weeks with P. Rose (CC) and S. Ash (CC) to confirm breakout between pre and post 1/17.
Ryba, Lauren	3/11/2009	0.5	Adjust other receipts in recovery analysis to provide detail for other income .
O'Loughlin, Morgan	3/11/2009	2.1	Format and finalize liquidation analysis and cash flow draft for internal review.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
O'Loughlin, Morgan	3/11/2009	1.1	Tie out "low case" in liquidation analysis to cash flow.
O'Loughlin, Morgan	3/11/2009	0.6	Create hi-low analysis for potential Tab Paper proceeds.
Duffy, Robert J	3/12/2009	1.1	Review updated liquidation analysis in preparation for conference call.
Bibby, Thomas	3/12/2009	0.8	Meet with J. Marcum (CC) regarding analysis and review of proceeds and distribution expected from Canada sale to US entity of approximately \$100 million.
Bibby, Thomas	3/12/2009	0.8	Participate on teleconference with M. Atkinson (Protiviti) and J. Marcum (CC) regarding Rothschild's fee for IP offer.
Bibby, Thomas	3/12/2009	0.7	Work with M. Foster (CC) on assembling data, schedules and logistics for Streambank to visit company on Monday regarding intellectual property broker.
Bibby, Thomas	3/12/2009	0.7	Participate on Telcon with G. Fried (Streambank); M. (Streambank); J. Hazan (Streambank); M. Atkinson (Protiviti); B. Cashman (FTI); J. Marcum (CC); M. Foster (CC) regarding follow up for Streambank on data to complete broker bid and process.
Bibby, Thomas	3/12/2009	0.6	Prepare correspondence to M. Atkinson (Protiviti) regarding Rothschild fee calculation.
Bibby, Thomas	3/12/2009	0.5	Review revised offer and earn out calculation on Systemax offer for IP.
Bibby, Thomas	3/12/2009	0.2	Participate on teleconference with M. Atkinson (Protiviti) regarding Canada sales proceeds to the US.
Bibby, Thomas	3/12/2009	0.2	Review Rothschild's employment agreement; engagement letter; and employment order and fee structure and fees and amounts paid to date based on CC records regarding fees to date and IP brokerage fee.
Bibby, Thomas	3/12/2009	0.2	Participate on teleconference with G. Galardi (SAMSF) regarding Rothschild fee arrangement .
Waiting, Mark	3/12/2009	1.6	Participate on call with B. Cashman (FTI) and L. Ryba (FTI) to review the current version of the liquidation analysis and revise for UCC call on 3/13.
Cashman, Brian	3/12/2009	1.6	Participate on call with M. Waiting (FTI) and L. Ryba (FTI) to review the current version of the liquidation analysis and revise for UCC call on 3/13.
Cashman, Brian	3/12/2009	0.8	Participate in conference call with Streambank, J Marcum (CC), M Foster (CC), S Goldich (Pachulski), M Atkinson (Protiviti), J Crocket (Protiviti) to discuss IP. .
Cashman, Brian	3/12/2009	0.7	Review and update liquidation analysis.
Cashman, Brian	3/12/2009	0.7	Participate on Telcon with G. Fried (Streambank); M. (Streambank); J. Hazan (Streambank); M. Atkinson (Protiviti); T. Bibby (FTI); J. Marcum (CC); M. Foster (CC) regarding follow up for Streambank on data to complete broker bid and process.
Cashman, Brian	3/12/2009	0.7	Organize Streambank's visit to HQ to review IP.
Waiting, Mark	3/12/2009	0.7	Revise liquidation analysis assumptions regarding corporate overhead per discussion with J. Marcum (CC).
Cashman, Brian	3/12/2009	0.6	Review updated wind down plan for Corp HQ with M Mosier (CC).
Ryba, Lauren	3/12/2009	1.7	Revise post GOB forecast.
Ryba, Lauren	3/12/2009	1.6	Participate on call with B. Cashman (FTI) and M. Waiting (FTI) to review the current version of the liquidation analysis and revise for UCC call on 3/13.
Ryba, Lauren	3/12/2009	0.7	Breakout fee for IP between Rothschild and other IP for the cash flow.
Ryba, Lauren	3/12/2009	0.7	Format cash flow and liquidation analysis so the tax refund and sale leaseback total the correct amount and are included in one line item.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Duffy, Robert J	3/13/2009	1.2	Participate on call with T. Bibby (FTI) to review the current version of the liquidation analysis. .
Duffy, Robert J	3/13/2009	0.8	Participate on call with G. Galardi (SAMSF) to review the current version of the liquidation analysis. .
Bibby, Thomas	3/13/2009	1.2	Participate on call with R. Duffy (FTI) to review the current version of the liquidation analysis. .
Bibby, Thomas	3/13/2009	0.5	Participate in conference call with M. Waiting (FTI); B. Cashman (FTI); J. Marcum (CC) G. Galardi (SAMSF); regarding review of updated liquidation analysis.
Cashman, Brian	3/13/2009	1.1	Update liquidation analysis to reflect comments from conference call with G Galardi (SAMSF).
Waiting, Mark	3/13/2009	0.9	Participate on call with L. Ryba (FTI) and B. Cashman (FTI) and J. Marcum (CC) to review the current version of the liquidation analysis. .
Cashman, Brian	3/13/2009	0.9	Update liquidation analysis.
Cashman, Brian	3/13/2009	0.9	Participate on call with M. Waiting (FTI), L. Ryba (FTI) and J. Marcum (CC) to review the current version of the liquidation analysis. .
Waiting, Mark	3/13/2009	0.8	Create summary slide and bridge explaining key changes between current version of liquidation analysis and prior version .
Waiting, Mark	3/13/2009	0.8	Review changes to liquidation analysis and provide feedback regarding edits and enhancements.
Waiting, Mark	3/13/2009	0.7	Participate in call with M Atkinson (Protiviti), J Crockett (Protiviti), J Marcum (CC), R Feinstein (Pachulski) and B. Cashman (FTI) to review liquidation analysis.
Cashman, Brian	3/13/2009	0.7	Update liquidation analysis to reflect comments from conference call with M Atkinson (Protiviti).
Cashman, Brian	3/13/2009	0.7	Participate in call with M Atkinson (Protiviti), J Crockett (Protiviti), J Marcum (CC), R Feinstein (Pachulski) and M Waiting (FTI) to review liquidation analysis.
Waiting, Mark	3/13/2009	0.6	Participate on call with M. O'Loughlin (FTI) and B. Cashman (FTI) regarding GOB assumptions in liquidation analysis and cash flow.
Cashman, Brian	3/13/2009	0.6	Review email from J. Crocket (Protiviti) regarding 3rd party's interest in buying MasterCard/VISA settlement and review with H. Fergusson (CC).
Cashman, Brian	3/13/2009	0.6	Participate on call with M. O'Loughlin (FTI) and M. Waiting (FTI) regarding GOB assumptions in liquidation analysis and cash flow.
Waiting, Mark	3/13/2009	0.5	Participate in conference call with T. Bibby (FTI); B. Cashman (FTI); J. Marcum (CC) G. Galardi (SAMSF); regarding review of updated liquidation analysis.
Cashman, Brian	3/13/2009	0.5	Participate in conference call with T. Bibby (FTI); M. Waiting (FTI); J. Marcum (CC) G. Galardi (SAMSF); regarding review of updated liquidation analysis.
Cashman, Brian	3/13/2009	0.3	Review GOB proceeds in order to accurately reflect in liquidation analysis.
Ryba, Lauren	3/13/2009	2.3	Revise liquidation analysis in line with comments received from B. Cashman (FTI).
Ryba, Lauren	3/13/2009	1.1	Update liquidation analysis in line with comments received from B. Cashman (FTI) regarding payables, corp expenses and DC expenses.
Ryba, Lauren	3/13/2009	0.9	Participate on call with M. Waiting (FTI), B. Cashman (FTI) and J. Marcum (CC) to review the current version of the liquidation analysis. .
Ryba, Lauren	3/13/2009	0.9	Review liquidation analysis to ensure all comments/edits were incorporated for review with J. Marcum (CC).

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
O'Loughlin, Morgan	3/13/2009	0.6	Participate on call with M. Waiting (FTI) and B. Cashman (FTI) regarding GOB assumptions in liquidation analysis and cash flow.
Bibby, Thomas	3/14/2009	1.3	Review asset purchase agreement for CC Brands Acquisition Company; schedules, disclosures, sales order and procedures; and licenses regarding intellectual property for CC and CC.com.
Bibby, Thomas	3/14/2009	1.0	Participate on conference call with J. Marcum (CC); D. Ramsey (CC); M. Atkinson (Protiviti); S. Goldich (Pachulski); T. Bibby (FTI) regarding update from Rothschild on intellectual property offers and process.
Bibby, Thomas	3/14/2009	1.0	Participate on conference call with J. Marcum (CC); D. Ramsey (CC); M. Atkinson (Protiviti); S. Goldich (Pachulski); B. Cashman (FTI) regarding update from Rothschild on intellectual property offers and process.
Bibby, Thomas	3/14/2009	0.1	Review correspondence from S. Goldich (Pachulski) regarding asset purchase agreement on intellectual property and asset listing questions.
Bibby, Thomas	3/15/2009	0.4	Review correspondence from N. Barnes (Rothschild's) regarding update on intellectual property discussions with Jefferies, Hilco, and Systemax and forward to the committee professionals.
Bibby, Thomas	3/16/2009	0.5	Participate on conference call with W. Anson (CONSOR); D. Martin (CONSOR) and D. Bania (CONSOR) regarding questions about IP broker process.
Bibby, Thomas	3/16/2009	0.4	Review revised customer database and email database presentation for population in data room prepared by E. Duffy Fritz (CC).
Bibby, Thomas	3/16/2009	0.3	Review correspondence from E. Duffy Fritz (CC) regarding personnel needed for IP work from the company and revised business to business presentation.
Bibby, Thomas	3/16/2009	0.3	Review draft of CONSOR proposal in preparation for call with W. Anson (CONSOR) and D. Bania (CONSOR).
Bibby, Thomas	3/16/2009	0.3	Review updated liquidation analysis in preparation for conference call.
Bibby, Thomas	3/16/2009	0.2	Participate on teleconference with J. Marcum (CC) regarding call on Saturday with Rothschild for update on intellectual property sale.
Bibby, Thomas	3/16/2009	0.2	Review correspondence from M. Atkinson (Protiviti) regarding assumptions on future revenue from proposed IP offers for royalty stream.
Bibby, Thomas	3/16/2009	0.1	Review correspondence from S. Goldich (Pachulski) regarding overbid and timing of proposed IP sale.
Bibby, Thomas	3/16/2009	0.1	Review correspondence from G. Fried (Streambank) and work with M. Foster (CC) regarding access to data room for J. Hazan (Streambank).
Waiting, Mark	3/16/2009	1.3	Update payroll expense forecast in liquidation analysis based on latest headcount data.
Cashman, Brian	3/16/2009	1.2	Participate in conference call with M. Foster (CC), M. Atkinson (Protiviti), S. Goldich (Pachulski) and J. Marcum (CC) to discuss process to sell intellectual property and Rothschild agreement.
Cashman, Brian	3/16/2009	1.1	Participate in conference call with D. Bania, D. Martin, W. Anson (CONSOR), M. Atkinson (Protiviti), S. Goldich (Pachulski) and J. Marcum (CC) to discuss process to sell intellectual property and Rothschild agreement.
Cashman, Brian	3/16/2009	0.6	Respond to miscellaneous emails from company.
Cashman, Brian	3/16/2009	0.6	Communicate agenda for meeting with Streambank.
Cashman, Brian	3/16/2009	0.6	Participate in discussion with L. Lambert (CC) the current headcount, forecast headcount and last day WARN procedures.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Cashman, Brian	3/16/2009	0.5	Meet with M. Foster (CC), L. Baldyga (CC), M. Mosier (CC), K. Bradshaw (CC) and W. Barnes (CC) to discuss utility deposits, LC's and bonds and game plan to reconcile 1,200 utility accounts.
Cashman, Brian	3/16/2009	0.4	Participate in conference call with I. Fredericks (SAMSF) and S. Baker (SAMSF) and company to discuss game plan related to utility companies.
Cashman, Brian	3/16/2009	0.4	Respond to questions from Streambank.
Cashman, Brian	3/16/2009	0.3	Discuss meeting with Streambank with E. Duffie-Fritz (CC) and what she should cover in regards to customer lists.
Cashman, Brian	3/16/2009	0.3	Review CONSOR's statement of work.
Duffy, Robert J	3/17/2009	0.6	Participate in conference call with B. Cashman (FTI) G. Galardi (SAMSF) and J. Marcum (CC) to discuss process to sell intellectual property and Rothschild agreement.
Duffy, Robert J	3/17/2009	0.4	Participate in conference call with B. Cashman (FTI) G. Galardi (SAMSF) and J. Marcum (CC) to discuss process to sell intellectual property and Rothschild agreement.
Bibby, Thomas	3/17/2009	0.5	Review correspondence from S. Goldich (Pachulski) and N. Barnes (Rothschild) regarding issues with exclusivity of customer lists; value for minority interest in Hilco regarding timing of asset purchase agreement; overbid issue and timing.
Bibby, Thomas	3/17/2009	0.3	Review reconciliation and presentation for 567 store GOB joint venture commission for liquidators.
Bibby, Thomas	3/17/2009	0.3	Review February 14 cash report and variance reconciliation.
Bibby, Thomas	3/17/2009	0.2	Review correspondence from N. Barnes (Rothschild) regarding update from Hilco on offer and position on Intellectual property assets.
Bibby, Thomas	3/17/2009	0.2	Review correspondence from M. Mosier (CC) regarding next steps for employees on liquidation work plan.
Bibby, Thomas	3/17/2009	0.1	Review correspondence from J. Crockett (Protiviti) regarding comments on 567 store reconciliation report.
Bibby, Thomas	3/17/2009	0.1	Review correspondence from B. Cashman (FTI) to J. Crockett (Protiviti) regarding number on headcount through April; WARN and wind down.
Cashman, Brian	3/17/2009	1.2	Attend weekly wind down review meeting.
Cashman, Brian	3/17/2009	1.0	Participate in conference call with G. Galardi (SAMSF), M. Foster (CC), D. Ramsey (CC) and J. Marcum (CC) to discuss process to sell intellectual property and Rothschild agreement.
Cashman, Brian	3/17/2009	1.0	Meet with G. Fried (Streambank), J. Marcum (CC), D. Ramsey (CC) and J. Hazan (Streambank) to answer questions regarding intellectual property and discuss their bid.
Cashman, Brian	3/17/2009	0.8	Participate in conference call with G. Galardi (SAMSF), N. Barnes (Rothschild) and J. Marcum (CC) to discuss process to sell intellectual property and Rothschild agreement.
Cashman, Brian	3/17/2009	0.8	Meet with G. Fried (Streambank) and J. Hazan (Streambank), both IP brokers and provide overview of the process.
Cashman, Brian	3/17/2009	0.6	Participate in conference call with R. Duffy (FTI) G. Galardi (SAMSF) and J. Marcum (CC) to discuss process to sell intellectual property and Rothschild agreement.
Cashman, Brian	3/17/2009	0.6	Review Rothschild retention order to determine amount of fee agreed to related to intellectual property sale.
Cashman, Brian	3/17/2009	0.5	Discuss Advantage IQ relationship with L. Baldyga (CC).

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Cashman, Brian	3/17/2009	0.5	Participate in conference call with M. Atkinson (Protiviti), S Goldich (Pachulski), G. Galardi (SAMSF) and J. Marcum (CC) to discuss process to sell intellectual property and Rothschild agreement.
Cashman, Brian	3/17/2009	0.4	Participate in conference call with R. Duffy (FTI) G. Galardi (SAMSF) and J. Marcum (CC) to discuss process to sell intellectual property and Rothschild agreement.
Cashman, Brian	3/17/2009	0.4	Discuss content in data room with M. Foster (CC) and determination of what parties have spent what amount of time in the data room.
Cashman, Brian	3/17/2009	0.3	Discuss intellectual property with M. Atkinson (Protiviti).
Ryba, Lauren	3/17/2009	2.2	Review and revise J. Marcum's (CC) response letter to the Circuit City congressional hearing .
Ryba, Lauren	3/17/2009	1.2	Attend weekly wind down review meeting.
Ryba, Lauren	3/17/2009	1.0	Review estimated tax forecast from P. Rose (CC) through 5/2/09.
Ryba, Lauren	3/17/2009	0.3	Meet with IP brokers from Streambank.
Duffy, Robert J	3/18/2009	1.0	Participate in conference call with G. Galardi (SAMSF), N. Barnes (Rothschild), S. Tishman (Rothschild), B. Cashman (FTI) and J. Marcum (CC) to discuss process to sell intellectual property and Rothschild agreement.
Duffy, Robert J	3/18/2009	0.8	Review Company's wind down review report.
Bibby, Thomas	3/18/2009	2.4	Assist with preparation of update liquidation analysis for creditors committee.
Bibby, Thomas	3/18/2009	1.3	Meet with J. Marcum (CC) regarding calculating Rothschild fee and transaction fee for InterTAN.
Bibby, Thomas	3/18/2009	0.5	Participate in conference call with G. Galardi (SAMSF); N. Barnes (Rothschild); B. Cashman (FTI); J. Marcum (CC) regarding status on Hilco and Systemax bids for stalking horse on intellectual property assets.
Bibby, Thomas	3/18/2009	0.3	Review Canadian cash variance report for week ended March 15.
Bibby, Thomas	3/18/2009	0.2	Review correspondence from S. Barnes (Rothschild) regarding exclusivity issues for customer list and increased offer from Systemax.
Bibby, Thomas	3/18/2009	0.2	Review correspondence from S. Goldich (Pachulski) regarding Streambank proposal on fees.
Cashman, Brian	3/18/2009	1.6	Participate in call regarding sale of intellectual property with associates from Rothschild and Streambank.
Cashman, Brian	3/18/2009	1.0	Participate in conference call with G. Galardi (SAMSF), N. Barnes (Rothschild), S. Tishman (Rothschild), R. Duffy (FTI) and J. Marcum (CC) to discuss process to sell intellectual property and Rothschild agreement.
Cashman, Brian	3/18/2009	0.7	Bridge liquidation analysis to prior version.
Cashman, Brian	3/18/2009	0.6	Review Company's wind down review report.
Cashman, Brian	3/18/2009	0.5	Participate in call with G. Galardi (SAMSF) and J. Marcum (CC) to discuss IP sale..
Cashman, Brian	3/18/2009	0.4	Review bid proposal from IP broker Streambank.
Cashman, Brian	3/18/2009	0.4	Review data room contents with M. Foster (CC).
Cashman, Brian	3/18/2009	0.4	Review action plan with regards to utilities with M. Foster (CC).
Cashman, Brian	3/18/2009	0.4	Review disposition of historical information with G. Curtin (CC).

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Ryba, Lauren	3/18/2009	1.8	Compare 3/13 liquidation analysis to 2/28 version and analyze variances.
Ryba, Lauren	3/18/2009	1.5	Comprise actuals from October through January including all borrowing base and availability detail.
Ryba, Lauren	3/18/2009	0.8	Revise October actuals to include through March.
Ryba, Lauren	3/18/2009	0.7	Review WDR work stream received from S. Cournoyer (CC) to determine open items and where guidance is needed.
Ryba, Lauren	3/18/2009	0.6	Format actual results to show the key disbursements as formats have changed throughout the months.
Ryba, Lauren	3/18/2009	0.4	Review updated potential asset recovery schedule received from M. Healy (CC) for new additions or edits to existing values.
Duffy, Robert J	3/19/2009	1.6	Participate on conference call with M. Waiting (FTI), T Bibby (FTI), J. Marcum (CC) G. Galardi (SAMSF), and other Skadden attorneys to discuss cash wind down budget.
Duffy, Robert J	3/19/2009	0.8	Participate in call with M. Atkinson (Protiviti), S. Goldich (Pachulski), G. Galardi (SAMSF), N. Barnes (Rothschild), B. Cashman (FTI) and J. Marcum (CC) to discuss IP sale. .
Bibby, Thomas	3/19/2009	1.6	Participate on conference call with M. Waiting (FTI), R Duffy (FTI), J. Marcum (CC) G. Galardi (SAMSF), and other Skadden attorneys to discuss cash wind down budget.
Bibby, Thomas	3/19/2009	1.2	Participate on conference call with M Atkinson (Protiviti); B. Cashman (FTI); S. Goldich (Pachulski); G. Galardi (SAMSF); N. Barnes (Rothschild); J. Marcum (CC) regarding update on offers from Hilco and Systemax intellectual property bids and Rothschild f
Bibby, Thomas	3/19/2009	0.3	Participate on conference call with G. Galardi (SAMSF); B. Cashman (FTI); J. Marcum (CC) regarding Streambank and Rothschild fee.
Bibby, Thomas	3/19/2009	0.3	Review correspondence form N. Barnes (Rothschild), G. Galardi (SAMSF), and S. Goldich (Pachulski) regarding proposals on intellectual property offers.
Bibby, Thomas	3/19/2009	0.2	Review correspondence from N. Barnes (Rothschild's) regarding Hilco offer update.
Bibby, Thomas	3/19/2009	0.1	Review correspondence from J. Marcum (CC) regarding offer to settle warranty claims.
Bibby, Thomas	3/19/2009	0.1	Review correspondence from J. Marcum (CC) regarding call to discuss committee correspondence on changing Rothschild fee and stalking horse offer.
Bibby, Thomas	3/19/2009	0.1	Review correspondence from N. Barnes (Rothschild's) regarding status update if any form the committee on intellectual property bids proposals.
Bibby, Thomas	3/19/2009	0.1	Review correspondence from S. Goldich (Pachulski) regarding desire to retain Streambank.
Waiting, Mark	3/19/2009	1.6	Participate on conference call with T. Bibby (FTI), R Duffy (FTI), J. Marcum (CC) G. Galardi (SAMSF), and other Skadden attorneys to discuss cash wind down budget.
Cashman, Brian	3/19/2009	1.2	Participate on conference call with M Atkinson (Protiviti); T. Bibby (FTI); S. Goldich (Pachulski); G. Galardi (SAMSF); N. Barnes (Rothschild); J. Marcum (CC) regarding update on offers from Hilco and Systemax intellectual property bids and Rothschild fee
Cashman, Brian	3/19/2009	0.8	Participate in call with M. Atkinson (Protiviti), S. Goldich (Pachulski), G. Galardi (SAMSF), N. Barnes (Rothschild), R. Duffy (FTI) and J. Marcum (CC) to discuss IP sale. .
Cashman, Brian	3/19/2009	0.8	Prepare cash flow for internal tracking of proceeds and disbursements.
Cashman, Brian	3/19/2009	0.8	Review asset recovery report prepared by M. Healy (CC).
Cashman, Brian	3/19/2009	0.6	Meet with M. Mosier (CC) to review wind down plan for post-GOB employees.
Cashman, Brian	3/19/2009	0.4	Review draft report prepared by J. Marcum (CC).

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Cashman, Brian	3/19/2009	0.3	Participate on conference call with G. Galardi (SAMSF); T. Bibby (FTI); J. Marcum (CC) regarding Streambank and Rothschild fee.
Cashman, Brian	3/19/2009	0.3	Respond to various emails from client.
Ryba, Lauren	3/19/2009	2.4	Begin to comprise a CC basic cash flow for client to be able to take over.
Ryba, Lauren	3/19/2009	2.1	Format cash flow to only include weeks one through seven, actuals for eight and post May/June.
Ryba, Lauren	3/19/2009	0.8	Add L/C roll forward to cash flow and work with different formats to include drawn, cancelled and expired .
Ryba, Lauren	3/19/2009	0.7	Add payables (merchandise and expense) roll forward to cash flow .
Ryba, Lauren	3/19/2009	0.6	Update cash flow to segregate cash receipts and disbursements.
Duffy, Robert J	3/20/2009	0.9	Review latest liquidation analysis and cash flow for assumptions.
Regan, Kevin	3/20/2009	0.7	Attend the hearing on the GOB settlement and the Canadian sale.
Bibby, Thomas	3/20/2009	0.3	Review status and update on wind down work plan for the tasks which have been ongoing prepared by CC.
Bibby, Thomas	3/20/2009	0.2	Review correspondence from D. Ramsey (CC) regarding update on exclusivity of customer lists and intellectual property.
Bibby, Thomas	3/20/2009	0.1	Review correspondence from J. Marcum (CC) regarding fee arrangement for Streambank for intellectual property sale.
Bibby, Thomas	3/20/2009	0.1	Review correspondence from G. Galardi (SAMSF) regarding recap of Rothschild and Streambank fee structure for intellectual property asset sales.
Bibby, Thomas	3/20/2009	0.1	Review correspondence from J. Crockett (Protiviti) regarding additional proposed purchaser of VISA/MasterCard class settlement claim.
Cashman, Brian	3/20/2009	1.1	Talk to W. Anson (Conson) about their proposal to broker sale of Company's intellectual property.
Cashman, Brian	3/20/2009	0.9	Review vendor payables and receivables report prepared by B. Fose (CC).
Cashman, Brian	3/20/2009	0.9	Talk to J. Marcum (CC) regarding Conson's proposal.
Cashman, Brian	3/20/2009	0.6	Read Streambank proposal to broker sale of intellectual property and provide feedback.
Cashman, Brian	3/20/2009	0.3	Respond to various emails regarding Company's recovery on assets such as tab paper.
Cashman, Brian	3/20/2009	0.3	Review cash flow comments with L. Ryba (FTI).
Ryba, Lauren	3/20/2009	2.3	Revise cash flow to go through July 31 and not just post May, and revise post July totals.
Ryba, Lauren	3/20/2009	1.4	Format cash flow file so only one tab and not linked to any support or liquidation analysis.
Ryba, Lauren	3/20/2009	0.8	Comprise new sections in post GOB disbursements to break out between operating, trade and other for ease of use.
Ryba, Lauren	3/20/2009	0.7	Add client contact and expected amount to each item in the cash flow .
Ryba, Lauren	3/20/2009	0.6	Revise cash flow to divide into GOB and post GOB.
Ryba, Lauren	3/20/2009	0.3	Review cash flow comments with B. Cashman (FTI).
Ryba, Lauren	3/20/2009	0.1	Send emails to K. Regan (FTI) and S. Stegenga (FTI) to determine if the GB/Hilco fee was approved in court today.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Bibby, Thomas	3/22/2009	0.2	Review correspondence from G. Galardi (SAMSF) regarding letter of credit issue with Old Republic and insurance issues.
Bibby, Thomas	3/22/2009	0.1	Review correspondence from N. Barnes (Rothschild) regarding call with Strembank to update on status for intellectual property.
Duffy, Robert J	3/23/2009	1.1	Participate on conference call with G. Fried (Strembank); J. Hazen (Strembank); J. Marcum (CC); B. Cashman (FTI) regarding next steps to engage Strembank in marketing other intellectual property.
Bibby, Thomas	3/23/2009	2.4	Participate in meeting with B. Cashman (FTI) and J. Marcum (CC) regarding 503(b)(9) claims, preferences, vendor receivables and demand letter procedures for collections.
Bibby, Thomas	3/23/2009	1.3	Review detail of vendor receivables and payable analysis and compare to summary prepared by J. Kelly (CC).
Bibby, Thomas	3/23/2009	1.1	Participate on conference call with G. Fried (Strembank); J. Hazen (Strembank); J. Marcum (CC); R. Duffy (FTI) regarding next steps to engage Strembank in marketing other intellectual property.
Bibby, Thomas	3/23/2009	0.8	Review stalking horse asset purchase agreement and exhibits for Systemax transaction for intellectual property.
Bibby, Thomas	3/23/2009	0.5	Participate in discussions with J. Marcum (CC) regarding retention of Strembank and follow up with CONSOR on intellectual property.
Bibby, Thomas	3/23/2009	0.4	Review weekly summary of vendor receivables and payables as of March 19.
Bibby, Thomas	3/23/2009	0.2	Review correspondence from M. Mosier (CC) regarding collection if Samsung cash in advance amount of \$5.9 million.
Bibby, Thomas	3/23/2009	0.2	Review comments from K. Levin (counsel for Systemax) regarding CPO and other issues on asset agreement for Systemax purchase.
Bibby, Thomas	3/23/2009	0.1	Review correspondence from S. Goldich (Pachulski) regarding CONSOR discussion and decision to hire Strembank.
Cashman, Brian	3/23/2009	2.4	Participate in meeting with T. Bibby (FTI) and J. Marcum (CC) regarding 503(b)(9) claims, preferences, vendor receivables and demand letter procedures for collections.
Waiting, Mark	3/23/2009	1.4	Review unsecured claims data estimate and reconcile estimated 502(b)6 claims versus prior estimate.
Waiting, Mark	3/23/2009	1.2	Meet with J. Marcum (CC) to discuss revisions to liquidation analysis .
Waiting, Mark	3/23/2009	1.0	Discuss changes to wind down cash flow with J. Marcum (CC) and revise estimated headcount.
Waiting, Mark	3/23/2009	0.9	Analyze potential impact of shrink on liquidator fee and provide feedback to Protiviti regarding shrink data request.
Cashman, Brian	3/23/2009	0.8	Discuss strategy on sale of intellectual property with J. Marcum (CC).
Cashman, Brian	3/23/2009	0.6	Review sale proceeds from Canadian sale with J. Marcum (CC).
Cashman, Brian	3/23/2009	0.1	Review vendor payables and receivables report prepared by B. Fose (CC).
O'Loughlin, Morgan	3/23/2009	1.1	Create preliminary schedule for analyzing IP fee's .
O'Loughlin, Morgan	3/23/2009	0.4	Review incentive plan order filed with court.
O'Loughlin, Morgan	3/23/2009	0.4	Create supporting schedule for future rent payment forecast thru remainder of wind down.
Coulombe, Stephen L	3/24/2009	1.3	Review UCC case status presentation and provide comments.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Duffy, Robert J	3/24/2009	0.9	Participate on call with G. Galardi (SAMSF) regarding final liquidator fee settlement and L/C.
Bibby, Thomas	3/24/2009	1.8	Participate in meeting with J. Marcum (CC) regarding offset issues on pre and post petition receivables and payables for various vendors.
Bibby, Thomas	3/24/2009	1.2	Participate in meeting with D. Ramsey (CC); M. Mosier (CC); B. Cashman (FTI); J. Marcum (CC) regarding the next steps for wind down process and assignment of tasks.
Bibby, Thomas	3/24/2009	1.1	Participate in meeting with B. Cashman (FTI) regarding decision tree for vendor receivables and preference analysis to make decisions on collection efforts in conjunction with D. Ramsey (CC) and M. Mosier (CC).
Bibby, Thomas	3/24/2009	1.1	Participate in meeting with H. Ferguson (CC); D. Ramsey (CC); M. Mosier (CC); B. Cashman (FTI); J. Marcum (CC); and other CC employees regarding the status of the database for claims; preference analysis and vendor receivables .
Bibby, Thomas	3/24/2009	1.0	Attend wind down review team meeting with approximately 20 CC employees to review status and open issues.
Bibby, Thomas	3/24/2009	0.3	Review correspondence and bids received from N. Barnes (Rothschild) regarding various offers he has received for intellectual assets and forwarded to Streambank for follow up.
Bibby, Thomas	3/24/2009	0.3	Review cash flash report for week ended 3/21.
Bibby, Thomas	3/24/2009	0.3	Participate on call with W. Anson (CONSOR) regarding potentially hiring CONSOR to sell litigation rights.
Bibby, Thomas	3/24/2009	0.2	Review correspondence from G. Fried (Streambank) regarding comments on Systemax asset purchase agreement and questions on certain items whether they are included in transaction.
Bibby, Thomas	3/24/2009	0.1	Review correspondence from N. Barnes (Rothschild) regarding fee structure proposal for Rothschild.
Bibby, Thomas	3/24/2009	0.1	Review correspondence from N. Barnes (Rothschild) regarding fee timing of signing Systemax to stalking horse offer for circuit city brands and dot com.
Cashman, Brian	3/24/2009	1.1	Participate in meeting with T. Bibby (FTI) regarding decision tree for vendor receivables and preference analysis to make decisions on collection efforts in conjunction with D. Ramsey (CC) and M. Mosier (CC).
Waiting, Mark	3/24/2009	1.1	Reconcile store expenses estimate and revise accrual forecast for remaining invoices outstanding based on data in system.
Cashman, Brian	3/24/2009	1.1	Participate in meeting with H. Ferguson (CC); D. Ramsey (CC); M. Mosier (CC); T. Bibby (FTI); J. Marcum (CC); and other CC employees regarding the status of the database for claims; preference analysis and vendor receivables .
Waiting, Mark	3/24/2009	0.8	Participate in call with J. Marcum (CC) and Skadden to discuss case status update presentation.
Cashman, Brian	3/24/2009	0.8	Review vendor preference analysis to determine if the company should waive preference.
Cashman, Brian	3/24/2009	0.8	Attend weekly wind down review meeting.
Waiting, Mark	3/24/2009	0.6	Analyze potential warranty settlement proceeds based on warranty provider estimates and revise estimate in liquidation analysis.
Cashman, Brian	3/24/2009	0.4	Respond to miscellaneous emails from company.
Ryba, Lauren	3/24/2009	1.8	Revise cash flow and liquidation analysis with edits received.
Ryba, Lauren	3/24/2009	1.3	Review AP detail for money CC owes and change in week over week balance.
Ryba, Lauren	3/24/2009	0.8	Review AR detail for money vendors owe to CC and change in week over week balance.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Ryba, Lauren	3/24/2009	0.7	Update and review professional fee schedule received from K. Silva (CC) or payments and invoices to date.
Ryba, Lauren	3/24/2009	0.6	Add professional fee support to the client cash flow file.
Ryba, Lauren	3/24/2009	0.4	Review detailed client cash flow and add support for real estate to the file.
Bibby, Thomas	3/25/2009	0.8	Attend meeting discussing next steps with M. Mosier (CC), J. Marcum (CC) and B. Cashman (FTI).
Bibby, Thomas	3/25/2009	0.6	Participate in meeting with J. Marcum (CC) regarding assisting him with employment issues for Rothschild and Streambank.
Bibby, Thomas	3/25/2009	0.6	Review latest draft of stalking horse agreement and exhibits from Systemax for sale of certain intellectual property.
Bibby, Thomas	3/25/2009	0.2	Review correspondence from S. Goldich (Pachulski) regarding revised employment terms for Rothschild.
Bibby, Thomas	3/25/2009	0.2	Prepare and review correspondence from N. Barnes (Rothschild) regarding revising/amending employment agreement for sale of intellectual property assets.
Bibby, Thomas	3/25/2009	0.2	Review correspondence from M. Waiting (FTI) regarding request and information needed for the creditors committee.
Bibby, Thomas	3/25/2009	0.1	Prepare correspondence to N. Barnes (Rothschild) regarding current update on status and documents for Systemax bid for intellectual property.
Bibby, Thomas	3/25/2009	0.1	Review correspondence from S. Goldich (Pachulski) regarding copy of draft of Systemax current proposal.
Cashman, Brian	3/25/2009	0.8	Attend meeting discussing next steps with M. Mosier (CC), J. Marcum (CC) and T. Bibby (FTI).
Cashman, Brian	3/25/2009	0.8	Prepare bridge on new liquidation analysis.
Waiting, Mark	3/25/2009	0.7	Update unsecured claims estimate based on revised claims data from KCC.
Waiting, Mark	3/25/2009	0.5	Review 502(b)6 analysis and request follow up information regarding leases not yet rejected.
Cashman, Brian	3/25/2009	0.4	Review landlord damages analysis.
Cashman, Brian	3/25/2009	0.3	Review liquidation bridge with Protiviti.
Ryba, Lauren	3/25/2009	2.4	Add actuals in for weeks 1-9 and revise future forecast for June and after.
Ryba, Lauren	3/25/2009	1.6	Revise liquidation analysis format to show the difference between GOB and non-GOB expenses.
Ryba, Lauren	3/25/2009	0.6	Revise format to go back to GOB and non-GOB presentation for ease of bank presentation.
Ryba, Lauren	3/25/2009	0.2	Review lease file received from M. Waiting (FTI) and gave to M. O'Loughlin (FTI) to update with new lease information he had from D. Miller (CC).
O'Loughlin, Morgan	3/25/2009	1.7	Update 502(b)6 analysis with lease rejection dates and cured leases.
O'Loughlin, Morgan	3/25/2009	0.9	Create new buckets for all CC leases for updated 502(b)6 analysis.
O'Loughlin, Morgan	3/25/2009	0.6	Follow up with CC Real Estate team to understand Ardmore DC situation.
O'Loughlin, Morgan	3/25/2009	0.5	Include auctioned lease cures into 502(b)6 analysis and lower landlord cures for those leases.
O'Loughlin, Morgan	3/25/2009	0.4	Follow up with Skadden on 502(b)6 cure amounts assumed in lease auction sale.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Duffy, Robert J	3/26/2009	0.5	Participate on teleconference with L. Ryba (FTI) and T. Bibby (FTI) regarding model for broker fee and calculation on sales prices.
Bibby, Thomas	3/26/2009	0.8	Prepare and review financial model to determine compensation and sale limits for intellectual property brokers for fee split arrangement and compensation limits.
Bibby, Thomas	3/26/2009	0.7	Participate on teleconference with J. Marcum (CC) regarding litigation rights for monitor issue and follow up with W. Anson (CONSOR).
Bibby, Thomas	3/26/2009	0.5	Participate on teleconference with L. Ryba (FTI) and R. Duffy (FTI) regarding model for broker fee and calculation on sales prices.
Bibby, Thomas	3/26/2009	0.4	Prepare and review correspondence with G. Fried (Streambank) regarding the eight excluded parties and terms of involvement to earn compensation.
Bibby, Thomas	3/26/2009	0.4	Prepare correspondence to G. Fried (Streambank) regarding sale of certain inventory items and proposed bidders on inventory.
Bibby, Thomas	3/26/2009	0.1	Review correspondence from S. Goldich (Pachulski) regarding update on Systemax proposal.
Cashman, Brian	3/26/2009	0.6	Respond to requests for information from Protiviti such as headcount, vendor payables and receivables.
Cashman, Brian	3/26/2009	0.4	Discuss payments to date to GOB JV with M. Mosier (CC).
Cashman, Brian	3/26/2009	0.4	Respond to inquiry from Skadden tax departments about GOB proceeds and sale of Canadian operations.
Cashman, Brian	3/26/2009	0.3	Review preference analysis of vendor with D. Ramsey (CC).
Cashman, Brian	3/26/2009	0.3	Respond to email from M. Waiting (FTI) and provide update on claims and vendor receivables.
Ryba, Lauren	3/26/2009	2.6	Review IP analysis of fees and percentages of agreements with J. Marcum (CC) and receive edits/comments.
Ryba, Lauren	3/26/2009	2.5	Figure breakeven point where Streambank and Rothschild make the same fees based on bid value above the stalking horse.
Ryba, Lauren	3/26/2009	1.1	Read Streambank and Rothschild agency agreements and figure relative percentages.
Ryba, Lauren	3/26/2009	0.8	Comprise IP file to show detail of Streambank and Rothschild deal.
Ryba, Lauren	3/26/2009	0.5	Participate on teleconference with T. Bibby (FTI) and R. Duffy (FTI) regarding model for broker fee and calculation on sales prices.
Ryba, Lauren	3/26/2009	0.4	Review revised IP analysis with J. Marcum (CC) and M. Mosier (CC) for final approval to send to Streambank and Rothschild.
Ryba, Lauren	3/26/2009	0.2	Send L/C totals to B. Cashman (FTI) for review of L/C roll forward .
O'Loughlin, Morgan	3/26/2009	0.8	Validate final settlement from D. Dickey (GA) .
O'Loughlin, Morgan	3/26/2009	0.8	Update 502(b)6 analysis with comments from CC Real Estate team.
O'Loughlin, Morgan	3/26/2009	0.6	Update IP fee bid comparison analysis with new agreement details.
O'Loughlin, Morgan	3/26/2009	0.6	Work with the CC tax team to create near term cash disbursement forecast.
O'Loughlin, Morgan	3/26/2009	0.4	Participate in meeting with M. Foster (CC) regarding checks cut prepetition and cleared postpetition.
Duffy, Robert J	3/27/2009	1.1	Participate on conference call with G. Fried (Streambank); D. Ramsey (CC); J. Marcum (CC); T. Bibby (FTI); L. Ryba (FTI) and J. Has an (Streambank) regarding open issues on stalking horse offer, excluded bidders, compensation schedule and other items rela

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Duffy, Robert J	3/27/2009	0.9	Review updated liquidation analysis and cash flow.
Bibby, Thomas	3/27/2009	1.1	Participate on conference call with G. Fried (Strembank); D. Ramsey (CC); J. Marcum (CC); R. Duffy (FTI) L. Ryba (FTI) and J. Has (Strembank) regarding open issues on stalking horse offer, excluded bidders, compensation schedule and other items related
Bibby, Thomas	3/27/2009	0.6	Review correspondence for creditors committee regarding preferences, claims, and updated liquidation analysis prepared by FTI.
Bibby, Thomas	3/27/2009	0.2	Review update from N. Barnes (Rothschild) regarding update eon Systemax and issue with customer database.
Bibby, Thomas	3/27/2009	0.1	Review correspondence regarding some items received form overseas and liquidation ideas fro small amount of product.
Bibby, Thomas	3/27/2009	0.1	Review correspondence from W. Anson (CONSOR) regarding update on litigation rights.
Ryba, Lauren	3/27/2009	1.4	Review liquidation analysis request from Protiviti and detail provided for AP and AR, stub rent and claims analysis.
Ryba, Lauren	3/27/2009	1.1	Participate on conference call with G. Fried (Strembank); D. Ramsey (CC); J. Marcum (CC); R. Duffy (FTI), T. Bibby (FTI) and J. Has (Strembank) regarding open issues on stalking horse offer, excluded bidders, compensation schedule and other items relate
Ryba, Lauren	3/27/2009	0.8	Review revised Strembank retention agreement per earlier morning call and ensure all edits were made.
Ryba, Lauren	3/27/2009	0.4	Participate on call with A. Penetration (CC) to obtain more recently reviewed balance sheet.
Ryba, Lauren	3/27/2009	0.1	Follow up with M. Healy (CC) to received updated potential asset recovery to update the liquidation analysis.
O'Loughlin, Morgan	3/27/2009	1.1	Integrate latest wind down plan by employee into payroll and headcount model.
O'Loughlin, Morgan	3/27/2009	1.1	Create go-forward rent forecast for corporate wind down cash flow model.
O'Loughlin, Morgan	3/27/2009	0.6	Follow up with Skadden regarding 502(b)6 landlord claims and treatment of auctioned leases.
O'Loughlin, Morgan	3/27/2009	0.4	Follow up with Treasury regarding NNIL L/C status.
O'Loughlin, Morgan	3/27/2009	0.4	Follow up with CC accounting team regarding vendor receivable balances.
O'Loughlin, Morgan	3/27/2009	0.4	Review Wachovia and Sun Trust disbursement account statements from Treasury.
O'Loughlin, Morgan	3/27/2009	0.3	Review A/R balances with top vendors.
Bibby, Thomas	3/30/2009	0.8	Review revised engagement letter and standard terms and conditions regarding Strembank.
Bibby, Thomas	3/30/2009	0.4	Review weekly schedules and update on vendor receivables and payables as of March 26.
Bibby, Thomas	3/30/2009	0.2	Review correspondence from G. Fried (Strembank) regarding open items on retention and information needed for asset sales.
Cashman, Brian	3/30/2009	0.7	Review headcount wind down plan prepared by M. Mosier (CC).
Cashman, Brian	3/30/2009	0.7	Update corporate wind down budget.
Cashman, Brian	3/30/2009	0.6	Review wind down presentation prepared by S. Cournoyer (CC).
Cashman, Brian	3/30/2009	0.5	Review weekly report on vendor payables and receivables prepared by B. Fose (CC) and determine which vendors with receivable balances should receive collection demand letters.
Cashman, Brian	3/30/2009	0.4	Review listing of vendors with receivable balances with D. Ramsey (CC) and M. Mosier (CC).

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Cashman, Brian	3/30/2009	0.4	Review potential asset recoveries report prepared by M. Healy (CC) and discuss recoveries on real estate items.
Cashman, Brian	3/30/2009	0.4	Participate in discussions to bridge between summary and detail on vendor receivables report with B. Fose (CC).
O'Loughlin, Morgan	3/30/2009	1.1	Create summary analysis on merchandise vendor receivable balances.
O'Loughlin, Morgan	3/30/2009	0.9	Update liquidation analysis and cash flow for case status presentation.
O'Loughlin, Morgan	3/30/2009	0.8	Update corporate wind down model and headcount assumptions.
Duffy, Robert J	3/31/2009	0.4	Discuss intellectual property process with J. Marcum (CC) and B. Cashman (FTI).
Bibby, Thomas	3/31/2009	1.1	Attend and participate in CC wind down meeting on weekly status and activities including J. Marcum (CC); B. Cashman (FTI) and approximately 20 CC employees.
Bibby, Thomas	3/31/2009	0.5	Review correspondence from N. Barnes (Rothschild) regarding negotiations with Systemax and exclusivity of mailing and database listings.
Bibby, Thomas	3/31/2009	0.5	Prepare and review correspondence with D. Ramsey (CC) regarding miscellaneous asset marketing and sales.
Bibby, Thomas	3/31/2009	0.4	Review preference data for Graphics regarding negotiation to sell tab paper.
Bibby, Thomas	3/31/2009	0.4	Prepare draft of intellectual property section for report to unsecured creditors committee on timing, and status update.
Bibby, Thomas	3/31/2009	0.3	Review March 28 cash variance report prepared by FTI.
Bibby, Thomas	3/31/2009	0.3	Prepare correspondence to J. Has an (Streambank) regarding exhibits to engagement letter.
Bibby, Thomas	3/31/2009	0.2	Review schedule of potential recoveries and provide updates as of March 30 to M. Healy (CC).
Bibby, Thomas	3/31/2009	0.1	Obtain data room access fro M. Robbie (Streambank).
Cashman, Brian	3/31/2009	1.1	Attend and participate in CC wind down meeting on weekly status and activities including J. Marcum (CC); T. Bibby (FTI) and approximately 20 CC employees.
Cashman, Brian	3/31/2009	0.8	Attend weekly wind down review meeting.
Cashman, Brian	3/31/2009	0.6	Update liquidation analysis.
Cashman, Brian	3/31/2009	0.5	Discuss real estate sale process with C Crowe (CC).
Cashman, Brian	3/31/2009	0.4	Discuss utilities reserve and prepetition balances with M. Foster (CC).
Cashman, Brian	3/31/2009	0.4	Discuss intellectual property process with J. Marcum (CC) and R. Duffy (FTI).
Cashman, Brian	3/31/2009	0.3	Respond to various emails from client regarding preference analysis of vendor.
Cashman, Brian	3/31/2009	0.3	Discuss GMAC recovery with D Strauss (CC).
Cashman, Brian	3/31/2009	0.2	Summarize disbursement to JV for liquidation fee.
Ryba, Lauren	3/31/2009	2.1	Revise liquidation analysis in line with comments received from M. Waiting (FTI).
Ryba, Lauren	3/31/2009	0.3	Follow up on final JV settlement amount and update value in liquidation analysis .
O'Loughlin, Morgan	3/31/2009	1.3	Synch up low case of liquidation analysis to cash flow forecast.
Bibby, Thomas	4/1/2009	1.8	Review and prepare presentation for unsecured creditors committee.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Bibby, Thomas	4/1/2009	0.2	Review correspondence from J. Marcum (CC) and W. Anson (CONSOR) regarding litigation rights for class action claim.
Cashman, Brian	4/1/2009	1.6	Prepare case status update presentation for UCC.
Waiting, Mark	4/1/2009	1.5	Create liquidation analysis and cash flow slides for case status update.
Waiting, Mark	4/1/2009	1.3	Revise key work streams slide of presentation.
Waiting, Mark	4/1/2009	1.1	Revise asset recoveries section of update deck and cross check estimates with appraisals when applicable.
Waiting, Mark	4/1/2009	0.9	Update headcount and wind down budget analysis and confirm accuracy with M. Moiser (CC)
Waiting, Mark	4/1/2009	0.8	Update wind down budget estimate and ensure liquidation analysis figures tie to analysis.
Waiting, Mark	4/1/2009	0.8	Participate on call with M. O'Loughlin (FTI) regarding presentation status and updates.
Waiting, Mark	4/1/2009	0.5	Create summary bridge showing difference between original liquidation estimate and current estimate.
Cashman, Brian	4/1/2009	0.5	Discuss Google motion with D. Ramsey (CC) and M. Mosier (CC).
Cashman, Brian	4/1/2009	0.4	Discuss IBM settlement with D. Ramsey (CC) and M. Mosier (CC).
O'Loughlin, Morgan	4/1/2009	1.7	Make edits to committee presentation and circulate draft.
O'Loughlin, Morgan	4/1/2009	1.6	Revise GOB section of liquidation analysis to more accurately reflect net recovery to CC.
O'Loughlin, Morgan	4/1/2009	0.9	Revise liquidation analysis to reflect actual proceeds received.
O'Loughlin, Morgan	4/1/2009	0.8	Participate on call with M. Waiting (FTI) regarding presentation status and updates.
O'Loughlin, Morgan	4/1/2009	0.6	Format case update presentation.
O'Loughlin, Morgan	4/1/2009	0.6	Review final expense reconciliation and invoice from D. Dickey (GA).
Coulombe, Stephen L	4/2/2009	1.1	Review assumptions in liquidation analysis and cash flow for case status presentation.
Bibby, Thomas	4/2/2009	0.9	Participate in meeting with J. Marcum (CC) regarding excluding certain listing from database on intellectual property stalking horse agreement with Systemax.
Waiting, Mark	4/2/2009	1.1	Revise estimate of accounts payable outstanding based on data in general ledger and accrual analysis of expenses outstanding.
Cashman, Brian	4/2/2009	0.9	Review case status update presentation with J. Marcum (CC).
Waiting, Mark	4/2/2009	0.8	Revise liquidation analysis to reflect updated vendor chargeback monies and revised headcount estimate.
Cashman, Brian	4/2/2009	0.4	Discuss IBM settlement with I. Fredericks (SAMSF) and determine that the item was adjourned.
Coulombe, Stephen L	4/3/2009	1.0	Participate on call with G. Galardi (SAMSF) to receive comments regarding the case status update presentation.
Duffy, Robert J	4/3/2009	0.4	Review case status update presentation with B. Cashman (FTI).
Bibby, Thomas	4/3/2009	1.9	Review draft of unsecured creditors committee report.
Waiting, Mark	4/3/2009	1.9	Review latest draft of case status update deck and edit verbiage.
Cashman, Brian	4/3/2009	1.1	Incorporate review comments into case status update.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Waiting, Mark	4/3/2009	1.0	Revise high and low estimate of unsecured claims based on claims data collected to-date and revise case status update.
Waiting, Mark	4/3/2009	0.7	Review prior week's cash activity report and reconcile receipts variance from bank ledger.
Cashman, Brian	4/3/2009	0.6	Update timeline and responsibilities slides for case status update presentation.
Cashman, Brian	4/3/2009	0.4	Review case status update presentation with R. Duffy (FTI).
O'Loughlin, Morgan	4/3/2009	0.9	Format and finalize liquidation analysis for presentation.
O'Loughlin, Morgan	4/3/2009	0.8	Make edits to presentation with comments from B. Cashman (FTI).
O'Loughlin, Morgan	4/3/2009	0.3	Make formatting edits to case update presentation.
Duffy, Robert J	4/5/2009	1.0	Review liquidation analysis assumptions and timing in cash flow.
Duffy, Robert J	4/6/2009	1.8	Review current version of UCC presentation for edits and revisions.
Coulombe, Stephen L	4/6/2009	0.7	Review revised liquidation analysis bridge to original 2/4 bank plan and provide feedback.
Duffy, Robert J	4/6/2009	0.4	Participate on call with J. Marcum (CC) to review the case status update format and detail included.
Coulombe, Stephen L	4/6/2009	0.2	Review comments on case status update presentation with B. Cashman (FTI).
Cashman, Brian	4/6/2009	1.4	Participate on BOD call with J. Marcum (CC), D. Ramsey (CC), M. Mosier (CC) and N. Barnes (Rothschild) and I. Fredericks (SAMSF).
Cashman, Brian	4/6/2009	1.2	Update liquidation analysis and bridge from 2/28 version for BOD presentation.
Waiting, Mark	4/6/2009	0.8	Review 502(b)6 updated lease rejection file and confirm accuracy of estimate.
Cashman, Brian	4/6/2009	0.6	Discuss BOD call and action items with J. Marcum (CC), D. Ramsey (CC) and M. Mosier (CC).
Cashman, Brian	4/6/2009	0.3	Email current version of liquidation analysis to J. Marcum (CC) and review with him.
Cashman, Brian	4/6/2009	0.2	Participate in discussion with J. Marcum (CC) on the BOD call for update on liquidation analysis.
Cashman, Brian	4/6/2009	0.2	Review comments on case status update presentation with S. Coulombe (FTI).
O'Loughlin, Morgan	4/6/2009	2.3	Create GOB summary schedule to isolate recovery related to owned inventory for liquidation analysis bridge.
O'Loughlin, Morgan	4/6/2009	1.7	Create bridge from liquidation analysis filed 2/4 and current cash balance.
O'Loughlin, Morgan	4/6/2009	1.1	Set up new liquidation analysis and cash flow template with actuals and forecasts.
O'Loughlin, Morgan	4/6/2009	0.9	Participate in meeting with M. Foster (CC) regarding actual GOB cash receipts.
O'Loughlin, Morgan	4/6/2009	0.7	Review actuals for GOB for liquidation bridge.
O'Loughlin, Morgan	4/6/2009	0.7	Participate in meeting with K. Bradshaw (CC) regarding final GOB expense reconciliation for liquidation analysis.
O'Loughlin, Morgan	4/6/2009	0.6	Analyze GOB variance in net recovery to original 2/4 bank plan and illustrate positive variance.
Bibby, Thomas	4/7/2009	0.5	Participate in discussion with J. Marcum (CC) regarding liquidation update.
Cashman, Brian	4/7/2009	1.6	Attend weekly wind down review meeting.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Waiting, Mark	4/7/2009	1.1	Provide comments to M. O'Loughlin (FTI) on case status presentation.
Waiting, Mark	4/7/2009	0.9	Revise corporate payroll estimate and adjust liquidation analysis.
Waiting, Mark	4/7/2009	0.8	Participate on call with M. O'Loughlin (FTI) regarding presentation status and updates.
Cashman, Brian	4/7/2009	0.8	Reconcile liquidation analysis to cash flow.
Waiting, Mark	4/7/2009	0.6	Review revised liquidation analysis bridge prepared by M. O'Loughlin (FTI) and provide feedback.
O'Loughlin, Morgan	4/7/2009	1.3	Continue to update liquidation cash flow for new liquidation analysis template.
O'Loughlin, Morgan	4/7/2009	1.1	Make updates to case status presentation per comments from M. Waiting (FTI).
O'Loughlin, Morgan	4/7/2009	0.8	Participate on call with M. Waiting (FTI) regarding presentation status and updates.
O'Loughlin, Morgan	4/7/2009	0.7	Finalize case presentation draft for internal review.
O'Loughlin, Morgan	4/7/2009	0.7	Participate in meeting with H. Merten (CC) regarding non-productive earning codes for store employees during the GOB.
O'Loughlin, Morgan	4/7/2009	0.6	Format and finalize liquidation analysis.
O'Loughlin, Morgan	4/7/2009	0.4	Create timing backup schedule to show delay in GOB store expenses and effect to cash balance as of 3/8.
O'Loughlin, Morgan	4/7/2009	0.4	Synch up corporate cash flow forecast with liquidation analysis.
Duffy, Robert J	4/8/2009	1.1	Participate on call with G. Galardi (SAMSF) to review the current version of the liquidation analysis.
Waiting, Mark	4/8/2009	1.2	Create bridge template summarizing key changes and explanations between prior creditor recovery analysis and update analysis.
Waiting, Mark	4/8/2009	0.9	Review warranty settlement proposal and quantify potential residual proceeds runoff.
Waiting, Mark	4/8/2009	0.6	Review and provide feedback to M. O'Loughlin (FTI) on updated receivables forecast.
Cashman, Brian	4/8/2009	0.6	Review with B. Cimino (CC) historical items to be donated to Virginia Historical Society.
Waiting, Mark	4/8/2009	0.5	Participate in call with Skadden to discuss edits to case status update presentation.
Cashman, Brian	4/8/2009	0.4	Respond to various emails from client regarding liquidation analysis.
Cashman, Brian	4/8/2009	0.2	Discuss review of case status update with Skadden.
Ryba, Lauren	4/8/2009	1.8	Comprise shell file for expense reconciliation among stores, corporate and distribution centers.
Ryba, Lauren	4/8/2009	0.8	Read the first version of the deck to be distributed to the UCC.
O'Loughlin, Morgan	4/8/2009	1.3	Make formatting edits to case update presentation.
O'Loughlin, Morgan	4/8/2009	0.9	Participate in meeting with M. Healy (CC) regarding latest liquidation analysis and cash flows.
O'Loughlin, Morgan	4/8/2009	0.8	Finalize liquidation analysis bridge for distribution.
Duffy, Robert J	4/9/2009	0.9	Provide M. O'Loughlin (FTI) edits to the case presentation.
Duffy, Robert J	4/9/2009	0.9	Provide edits to case status presentation to M. O'Loughlin (FTI).
Waiting, Mark	4/9/2009	1.4	Participate on call with M. O'Loughlin (FTI) to review presentation and liquidation analysis.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Cashman, Brian	4/9/2009	0.8	Discuss case status update presentation with G. Galardi (SAMSF).
Cashman, Brian	4/9/2009	0.7	Update case status update presentation for review comments.
Cashman, Brian	4/9/2009	0.2	Send email to R. Duffy (FTI) regarding case status update presentation.
Ryba, Lauren	4/9/2009	2.4	Review breakout between stores, corporate and distribution centers for reasonableness in line with the Companies forecast.
Ryba, Lauren	4/9/2009	1.6	Review the UCC presentation for updates and send list of edits/updates to B. Cashman (FTI).
Ryba, Lauren	4/9/2009	0.6	Revise expense reconciliation with edits received from B. Cashman (FTI).
O'Loughlin, Morgan	4/9/2009	1.4	Participate on call with M. Waiting (FTI) to review presentation and liquidation analysis.
O'Loughlin, Morgan	4/9/2009	0.9	Make updates to case status presentation with comments from R. Duffy (FTI).
Waiting, Mark	4/10/2009	1.1	Review list of items to be donated to Virginia Historical Society and request follow up information on certain assets.
Cashman, Brian	4/10/2009	0.4	Review vendor payables and receivables report prepared by B. Fose (CC).
Cashman, Brian	4/10/2009	0.4	Send email summarizing items that the company wants to donate to the Virginia Historical Society.
Cashman, Brian	4/10/2009	0.4	Review vendor payables and receivables report with M. O'Loughlin (FTI) and discuss next steps in regards to review of the document and summarizing components of largest receivables balances.
Cashman, Brian	4/10/2009	0.3	Email current version of case status update to J. Marcum (CC) and M. Mosier (CC) and respond to various emails with their comments.
Ryba, Lauren	4/10/2009	0.6	Finalize expense reconciliation breakout between payroll, rent and utilities and other operating.
O'Loughlin, Morgan	4/10/2009	1.2	Review draft of case status update and provide comments.
O'Loughlin, Morgan	4/10/2009	1.1	Update 502(b)(6) analysis for rejected leases.
O'Loughlin, Morgan	4/10/2009	0.4	Review vendor payables and receivables report with B. Cashman (FTI) and discuss next steps in regards to review of the document and summarizing components of largest receivables balances.
Ryba, Lauren	4/13/2009	1.4	Comprise new format for liquidation analysis for weekly reporting (in place of the variance and cash flow).
Ryba, Lauren	4/13/2009	1.2	Revise format of liquidation analysis to fit new format requested by B. Cashman (FTI).
O'Loughlin, Morgan	4/13/2009	1.1	Create summary for document destruction strategy and interaction with Entrust.
O'Loughlin, Morgan	4/13/2009	1.0	Participate in meeting with B. Milenbachs (CC) regarding details of Entrust records agreement and cost.
O'Loughlin, Morgan	4/13/2009	0.8	Create report comparing postpetition receivable balances against merchandise spend.
O'Loughlin, Morgan	4/13/2009	0.7	Work with B. Milenbachs (CC) to understand document retention/destruction process.
O'Loughlin, Morgan	4/13/2009	0.7	Review list of documents to be destroyed.
Coulombe, Stephen L	4/14/2009	0.9	Review liquidation analysis and assumptions and provide comments to team.
Waiting, Mark	4/14/2009	0.9	Review revised liquidation analysis format and provide feedback to L. Ryba (FTI)
Waiting, Mark	4/14/2009	0.8	Update liquidation analysis.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Cashman, Brian	4/14/2009	0.8	Update case status update presentation for changes to liquidation analysis.
Waiting, Mark	4/14/2009	0.6	Create simplified template for revised liquidation analysis.
Cashman, Brian	4/14/2009	0.3	Discuss contract with GMAC with D. Strauss (CC) and D. Ramsey (CC).
Ryba, Lauren	4/14/2009	1.9	Comprise L/C detail roll forward analysis.
Ryba, Lauren	4/14/2009	1.9	Revise liquidation analysis to exclude extra column for last weeks actuals and include actuals in post GOB column.
Ryba, Lauren	4/14/2009	1.3	Follow up with P. Rose (CC) to review the sales tax paid post 1/17 by week.
Ryba, Lauren	4/14/2009	1.1	Begin to comprise bridge for variances in liquidation analysis to prior version shown to the UCC.
Ryba, Lauren	4/14/2009	0.9	Change sections of proceeds and disbursements for proper presentation.
Ryba, Lauren	4/14/2009	0.6	Develop liquidation analysis to combine certain line items, such as jets and corporate wind down costs.
Ryba, Lauren	4/14/2009	0.2	Review bridge from liquidation analysis to wind down forecast prepared by M. O'Loughlin (FTI) for the prior week.
O'Loughlin, Morgan	4/14/2009	0.8	Participate in meeting with K. Bradshaw (CC) regarding settlement language and in regards to late JV expenses.
O'Loughlin, Morgan	4/14/2009	0.8	Participate in meeting with K. Bradshaw (CC) to finalize payment to JV for remaining reimbursable expenses.
O'Loughlin, Morgan	4/14/2009	0.7	Review final settlement from JV for language regarding JV reimbursable expenses.
Coulombe, Stephen L	4/15/2009	0.8	Review reimbursable expense language in final JV settlement and make recommendation to the Company.
Duffy, Robert J	4/15/2009	0.7	Review updated format of liquidation analysis and provide comments to team.
Duffy, Robert J	4/15/2009	0.5	Participate on call with J. Marcum (CC) regarding cash flow forecast.
Cashman, Brian	4/15/2009	0.8	Update liquidation analysis.
Cashman, Brian	4/15/2009	0.5	Update liquidation analysis for changes in assumptions to asset recoveries.
Cashman, Brian	4/15/2009	0.5	Review liquidation analysis bridge.
Cashman, Brian	4/15/2009	0.3	Review updated liquidation cash flow.
Ryba, Lauren	4/15/2009	1.9	Update corporate and AP actuals paid to date and forecast over the next six months.
Ryba, Lauren	4/15/2009	1.9	Review current version of UCC presentation for formatting and grammatical edits.
Ryba, Lauren	4/15/2009	0.9	Separate 155 and 567 GOB and commission sale fees on liquidation analysis and change section on liquidation analysis for proper presentation.
Ryba, Lauren	4/15/2009	0.7	Review liquidation analysis with J. Marcum (CC) and receive updated comments.
Ryba, Lauren	4/15/2009	0.7	Change liquidation analysis to include net cash flow and a cash roll forward at the bottom of the worksheet.
Ryba, Lauren	4/15/2009	0.5	Update income tax refund and sale leaseback for proper presentation and inclusion of amounts already received and balance to be forecast.
O'Loughlin, Morgan	4/15/2009	1.9	Update bridge to liquidation analysis and tie to cash balance.
O'Loughlin, Morgan	4/15/2009	1.4	Highlight language in final settlement supporting payment for JV reimbursable expenses.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
O'Loughlin, Morgan	4/15/2009	0.9	Update case timeline section of case status update presentation.
O'Loughlin, Morgan	4/15/2009	0.6	Update slide for detailing items to be donated to the Virginia Historical Museum.
O'Loughlin, Morgan	4/15/2009	0.5	Participate in meeting with M. Wilhelm (CC) regarding merchandise bank account.
O'Loughlin, Morgan	4/15/2009	0.4	Update liquidation analysis and cash flow section of presentation with latest version.
Duffy, Robert J	4/16/2009	1.1	Participate on call with J. Marcum (CC) to review the case status update format and detail included.
Coulombe, Stephen L	4/16/2009	1.1	Provide comments and update the case status update deck.
Duffy, Robert J	4/16/2009	0.7	Provide comments to L. Ryba (FTI) on case status update deck.
Bibby, Thomas	4/16/2009	0.4	Review data regarding clear dates for checks and if postpetition.
Waiting, Mark	4/16/2009	2.0	Participate on call with L. Ryba (FTI) and M. O'Loughlin (FTI) to revise and update the case status update deck.
Waiting, Mark	4/16/2009	1.1	Revise liquidation analysis to segregate priority claims and confirm accuracy of estimates based on KCC data.
Waiting, Mark	4/16/2009	0.7	Create bridge template summarizing key changes and explanations between prior creditor recovery analysis and updated analysis.
Ryba, Lauren	4/16/2009	2.1	Process R. Duffy's (FTI) comments regarding format, values and descriptions to asset recoveries and the liquidation analysis on the case status update.
Ryba, Lauren	4/16/2009	2.0	Participate on call with M. Waiting (FTI) and M. O'Loughlin (FTI) to revise and update the case status update deck.
Ryba, Lauren	4/16/2009	1.1	Finalize liquidation analysis and cash flow for UCC case status deck to reflect proper L/C cancellation.
Ryba, Lauren	4/16/2009	0.9	Read through case status update to review new edits made by M. O'Loughlin (FTI).
Ryba, Lauren	4/16/2009	0.7	Review R. Duffy's (FTI) comments on the case status update deck.
Ryba, Lauren	4/16/2009	0.5	Review B. Cashman's (FTI) notes from court including NNIL, employee stipend motion, IBM rejection and approval of IP sale.
O'Loughlin, Morgan	4/16/2009	2.0	Participate on call with M. Waiting (FTI) and L. Ryba (FTI) to revise and update the case status update deck.
O'Loughlin, Morgan	4/16/2009	1.6	Review and finalize verbiage for case status update presentation.
O'Loughlin, Morgan	4/16/2009	1.1	Make edits to case presentation based on internal discussions with team.
O'Loughlin, Morgan	4/16/2009	0.6	Review summary from court hearing.
Duffy, Robert J	4/17/2009	1.1	Provide L. Ryba (FTI) comments to case status update presentation.
Duffy, Robert J	4/17/2009	0.9	Participate on call with G. Galardi (SAMSF) to review the current version of the liquidation analysis.
Duffy, Robert J	4/17/2009	0.7	Provide B. Cashman (FTI) with edits to case status presentation.
Cashman, Brian	4/17/2009	1.6	Review liquidation analysis and cash flow.
Cashman, Brian	4/17/2009	1.3	Update case status update for comments.
Cashman, Brian	4/17/2009	0.7	Discuss IBM invoices with M. Foster (CC).
Cashman, Brian	4/17/2009	0.6	Update case status update appendices to note listing of employees still on wind down.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Waiting, Mark	4/17/2009	0.3	Reconcile corporate wind down costs to figures in liquidation analysis.
Ryba, Lauren	4/17/2009	0.7	Revise case status update for revisions received from R. Duffy (FTI).
Ryba, Lauren	4/17/2009	0.4	Revise case status update for revisions received from B. Cashman (FTI).
Ryba, Lauren	4/17/2009	0.2	Revise case status update for revisions received from M. Waiting (FTI).
Duffy, Robert J	4/20/2009	1.2	Review case status update with B. Cashman (FTI).
Cashman, Brian	4/20/2009	1.2	Review case status update with R. Duffy (FTI).
Cashman, Brian	4/20/2009	0.2	Send email to Skadden with changes to case status update presentation.
Ryba, Lauren	4/20/2009	1.8	Revise UCC presentation for formatting adjustments.
Ryba, Lauren	4/20/2009	1.6	Read and review UCC presentation for edits and updates.
Ryba, Lauren	4/20/2009	1.3	Revise UCC presentation asset recovery additions and also edits.
Ryba, Lauren	4/20/2009	0.8	Revise UCC presentation management incentive plan section to include all details and ensure clarity for the committee.
Ryba, Lauren	4/20/2009	0.7	Revise UCC presentation for liquidation analysis revisions.
Ryba, Lauren	4/20/2009	0.6	Review claims section of UCC presentation for cohesiveness.
Ryba, Lauren	4/20/2009	0.6	Revise UCC presentation proper verbiage and more complete sentences, rather than phrases.
Ryba, Lauren	4/20/2009	0.2	Participate on call with M. Mosier (CC) and K. Bradshaw (CC) to determine delegation of duties since M. Foster (CC) left the company.
Duffy, Robert J	4/21/2009	1.2	Participate on call with J. Marcum (CC) to review the case status update format and detail included.
Cashman, Brian	4/21/2009	0.6	Update liquidation analysis.
Cashman, Brian	4/21/2009	0.4	Respond to question from D. Ramsey (CC) regarding GMAC.
Cashman, Brian	4/21/2009	0.4	Review and update claims section of case status presentation.
Cashman, Brian	4/21/2009	0.2	Discuss employee class action suit for Mondragon with D. Latta (CC).
Ryba, Lauren	4/21/2009	0.7	Attend meeting with J. Marcum (CC) to receive WDR follow up.
Ryba, Lauren	4/21/2009	0.2	Confirm with P. Rose (CC) the remaining \$4M related to sales tax prior to 1/17 will not be paid out until after claims are settled.
Waiting, Mark	4/22/2009	0.8	Review quadrant analysis prepared by M. O'Loughlin (FTI) containing claims data by size and provide edits to improve analysis.
Ryba, Lauren	4/22/2009	0.1	Participate on call with A. Cullen (Source) to notify her of our new weekly cash reporting and that it will still be on the same distribution timeframe.
O'Loughlin, Morgan	4/22/2009	1.2	Update document retention slides for latest information.
O'Loughlin, Morgan	4/22/2009	1.1	Review latest liquidation analysis with actuals through week 13.
O'Loughlin, Morgan	4/22/2009	0.9	Update case status presentation with comments and from J. Marcum (CC).
Ryba, Lauren	4/23/2009	1.1	Attend meeting with M. Mosier (CC) and M. O'Loughlin (FTI) to review the deck and receive case status updates.
Ryba, Lauren	4/23/2009	0.2	Correspond with I. Fredericks (SAMSF) to review court agenda for Tuesday 4/28.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
O'Loughlin, Morgan	4/23/2009	1.1	Attend meeting with M. Mosier (CC) and L. Ryba (FTI) to review the deck and receive case status updates.
Ryba, Lauren	4/24/2009	0.8	Participate on call with P. Rose (CC) to update correct tax paid and disbursed for post GOB.
Ryba, Lauren	4/24/2009	0.7	Revise liquidation analysis in line with correct sales tax collected and disbursed during the GOB and post GOB.
O'Loughlin, Morgan	4/24/2009	1.2	Review case status update presentation and liquidation analysis.
O'Loughlin, Morgan	4/24/2009	0.9	Update claims section for case status update presentation.
Duffy, Robert J	4/27/2009	0.6	Review latest draft of case status presentation and provide comments to team.
Bibby, Thomas	4/27/2009	1.4	Review draft of term sheet for liquidating plan prepared by R. Feinstein (Pachulski).
Ryba, Lauren	4/27/2009	1.2	Attend meeting with B. Fose (CC) to discuss the change in merchandise payables over the prior three weeks.
Ryba, Lauren	4/27/2009	0.8	Review comments received from M. Mosier (CC) on the liquidation analysis and update accordingly.
Ryba, Lauren	4/27/2009	0.8	Update liquidation analysis with week 14 actuals and revise forecasted amounts to tie to the forecasted amounts.
Ryba, Lauren	4/27/2009	0.7	Update liquidation analysis with revised payables balance after reviewing B. Fose's (CC) weekly receivables and payables report.
Ryba, Lauren	4/27/2009	0.3	Participate on call with M. Waiting (FTI) to review the case status and next steps for claims, case review, HP file and liquidation analysis.
Ryba, Lauren	4/27/2009	0.2	Update liquidation analysis for sale of intellectual proceeds information.
O'Loughlin, Morgan	4/27/2009	0.4	Review latest professional fee schedule for actuals incurred postpetition.
O'Loughlin, Morgan	4/27/2009	0.4	Review latest liquidation analysis for asset recovery forecast.
Waiting, Mark	4/28/2009	1.2	Review draft plan of reorganization term sheet and provide comments to Skadden.
Waiting, Mark	4/28/2009	0.3	Participate on call with L. Ryba (FTI) to review the case status and next steps for claims, case review, HP file and liquidation analysis.
Ryba, Lauren	4/28/2009	2.1	Attend meeting with J. Marcum (CC), M. Mosier (CC), and M. O'Loughlin (FTI) to update UCC presentation.
Ryba, Lauren	4/28/2009	0.4	Review tax due pre-GOB schedule and determine remaining \$4M to be paid out is related to pre-petition taxes.
O'Loughlin, Morgan	4/28/2009	2.1	Attend meeting with J. Marcum (CC), M. Mosier (CC), and L. Ryba (FTI) to update UCC presentation.
O'Loughlin, Morgan	4/28/2009	0.7	Create analysis comparing week over week change in merchandise payable balance by vendor.
O'Loughlin, Morgan	4/28/2009	0.6	Participate in meeting with K. Barksdale (CC) regarding reclassified merchandise payable balance of \$5M.
O'Loughlin, Morgan	4/28/2009	0.5	Review weekly meeting summary provided by L. Ryba (FTI).
O'Loughlin, Morgan	4/28/2009	0.4	Participate in meeting with B. Milenbachs (CC) regarding document retention and destruction.
Waiting, Mark	4/29/2009	1.0	Attend meeting with L. Ryba (FTI), M. O'Loughlin (FTI) to review current deck status and work plan.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Cashman, Brian	4/29/2009	0.6	Update liquidation analysis.
Cashman, Brian	4/29/2009	0.6	Update liquidation analysis for changes in assumptions to asset recoveries.
Cashman, Brian	4/29/2009	0.2	Review liquidation analysis bridge.
Ryba, Lauren	4/29/2009	2.2	Revise UCC presentation liquidation analysis and Canadian matters.
Ryba, Lauren	4/29/2009	1.1	Revise the liquidation analysis to not include overfunded pension and separate line item for IP fee (as amount is netted in the proceeds).
Ryba, Lauren	4/29/2009	1.0	Attend meeting with M. Waiting (FTI) and M. O'Loughlin (FTI) to review current deck status and work plan.
Ryba, Lauren	4/29/2009	0.7	Edit the executive summary added to the deck for verb tense usage and to ensure list is inclusive of all pertinent updates.
O'Loughlin, Morgan	4/29/2009	1.6	Create updated professional fee's forecast for through 2009.
O'Loughlin, Morgan	4/29/2009	1.6	Create key developments slide for case status presentation.
O'Loughlin, Morgan	4/29/2009	1.0	Attend meeting with M. Waiting (FTI), L. Ryba (FTI) to review current deck status and work plan.
O'Loughlin, Morgan	4/29/2009	0.9	Update case status presentation with comments from B. Cashman (FTI).
Cashman, Brian	4/30/2009	1.0	Review draft of Circuit City plan term sheet provided by UCC.
Cashman, Brian	4/30/2009	0.4	Review updated liquidation cash flow.
Ryba, Lauren	4/30/2009	1.7	Participate on weekly update call with J. Marcum (CC), M. Mosier (CC), I. Fredericks (SAMSF) and H. Ferguson (CC).
Ryba, Lauren	4/30/2009	1.2	Perform a final read-through of the UCC presentation before giving to S. Coulombe (FTI) for review.
O'Loughlin, Morgan	4/30/2009	0.7	Review draft liquidation plan and timeline.
O'Loughlin, Morgan	4/30/2009	0.6	Review draft of case status update presentation and make updates.
<i>Subtotal - Liquidation Analysis/Wind down</i>		<i>884.3</i>	

Management Incentive Plan

Cashman, Brian	2/1/2009	1.0	Update management incentive plan for feedback from Skadden and send to J. Marcum (CC) and R. Hedgebeth (CC) for review.
Weinsten, Mark	2/2/2009	1.6	Prepare comparison of proposed retention/incentive plan to other approved plans in preparation for Board of Directors Compensation Committee.
Weinsten, Mark	2/2/2009	0.9	Participate on call with B. Cashman (FTI) to discuss feedback concerning plan.
Weinsten, Mark	2/2/2009	0.8	Participate on conference call with J. Marcum (CC), M. Mosier (CC), and E. Jonas (CC) regarding retention/incentive plan revisions.
Weinsten, Mark	2/2/2009	0.4	Prepare for Board of Directors call.
Weinsten, Mark	2/2/2009	0.2	Participate on conference call with E. Jonas (CC) regarding preparations for upcoming Board meeting.
Cashman, Brian	2/2/2009	0.9	Participate on call with M Weinsten (FTI) and Company management to review incentive plan.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Cashman, Brian	2/2/2009	0.5	Discuss management incentive plan with J. Marcum (CC).
Cashman, Brian	2/2/2009	0.3	Review management incentive presentation prepared by E. Jonas (CC) to be presented to BOD.
Ryba, Lauren	2/2/2009	2.9	Update management incentive plan for new tasks, specific employees and summary details.
Weinsten, Mark	2/3/2009	1.2	Participate on conference call with compensation committee of Board to discuss retention issues.
Coulombe, Stephen L	2/3/2009	1.1	Analyze wind down activities and proposed milestones to achieve bonus payments.
Weinsten, Mark	2/3/2009	1.0	Review and edit Board of Directors data package.
Weinsten, Mark	2/3/2009	0.7	Prepare for Board of Directors call.
Weinsten, Mark	2/3/2009	0.5	Participate on conference call with R. Duffy (FTI), G. Galardi (SAMSF) and J. Marcum (CC) regarding retention/incentive plan.
Weinsten, Mark	2/3/2009	0.5	Review revised retention/incentive program.
Duffy, Robert J	2/3/2009	0.5	Participate on conference call with M. Weinsten (FTI), G. Galardi (SAMSF) and J. Marcum (CC) regarding retention/incentive plan.
Cashman, Brian	2/3/2009	0.7	Meet with E. Jonas (CC) to review comments on incentive plan presentation to BOD.
Cashman, Brian	2/3/2009	0.5	Meet with E. Jonas (CC) to review incentive plan presentation to BOD.
Cashman, Brian	2/3/2009	0.5	Email management incentive plan to I. Fredericks (SAMSF) with a summary of the plan.
Cashman, Brian	2/3/2009	0.4	Prepare template comparing different versions of proposed management incentive plans over past 90 days.
Ryba, Lauren	2/3/2009	1.3	Edit the management incentive plan to show the dollar effect of completion of each task.
Weinsten, Mark	2/4/2009	0.6	Participate on conference call with UCC financial advisors, R. Duffy (FTI) and M. Mosier (CC) to discuss retention/incentive plan.
Duffy, Robert J	2/4/2009	0.6	Participate on conference call with UCC financial advisors, M. Weinsten (FTI) and M. Mosier (CC) to discuss retention/incentive plan.
Duffy, Robert J	2/4/2009	0.4	Participate on conference call with M. Weinsten (FTI) and M. Mosier (CC) regarding retention/incentive plan.
Weinsten, Mark	2/4/2009	0.4	Participate on conference call with R. Duffy (FTI) and M. Mosier (CC) regarding retention/incentive plan.
Cashman, Brian	2/4/2009	0.3	Discuss task III of the management incentive plan with M. Mosier (CC) and J. Marcum (CC).
Duffy, Robert J	2/5/2009	1.4	Review the most current management incentive plan.
Coulombe, Stephen L	2/5/2009	0.8	Review draft motion for incentive and retention plan.
Weinsten, Mark	2/5/2009	0.2	Participate on conference call with M. Mosier (CC) regarding data request follow up.
Weinsten, Mark	2/6/2009	1.6	Review and edit retention plan motion.
Weinsten, Mark	2/6/2009	0.8	Review revised retention/incentive motion.
Weinsten, Mark	2/6/2009	0.4	Draft correspondence regarding various comments to the retention plan motion.
Weinsten, Mark	2/6/2009	0.3	Participate on conference call with I. Fredericks (SAMSF) to discuss revisions to the retention plan motion.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Weinsten, Mark	2/6/2009	0.1	Participate on conference call with I. Fredericks (SAMSF) to discuss additional revisions to motion.
Cashman, Brian	2/6/2009	0.2	Request list of people who have left the Company since GOB started to determine impact on no incentive plan yet.
Weinsten, Mark	2/9/2009	0.2	Review additional support for proposal.
Cashman, Brian	2/9/2009	0.4	Prepare analysis comparing various versions of management incentive plan proposed by the company over the past 90 days.
Cashman, Brian	2/10/2009	0.6	Review management incentive plan motion.
Cashman, Brian	2/10/2009	0.3	Request list of employees who have left the company since GOB start from L. Lambert (CC).
Cashman, Brian	2/11/2009	0.7	Update list of corporate terminations and comparisons of different versions of the incentive plan and send to M. Weinsten for review.
Cashman, Brian	2/11/2009	0.5	Review management incentive plan changes with M. Mosier (CC).
Weinsten, Mark	2/12/2009	1.2	Review management incentive plan.
Cashman, Brian	2/12/2009	0.2	Discuss retention pool and possible participants for discretionary pool with M. Mosier (CC).
Weinsten, Mark	2/17/2009	0.3	Participate on conference call with B. Cashman (FTI) regarding UCC questions and comments.
Cashman, Brian	2/17/2009	0.3	Participate on conference call with M. Weinsten (FTI) regarding UCC questions and comments.
Weinsten, Mark	2/18/2009	1.4	Participate in call with G. Galardi (SAMSF), B. Cashman (FTI), M. Atkinson (Protiviti) and Pachulski to discuss incentive plan.
Duffy, Robert J	2/18/2009	1.1	Participate on conference call with Board of Directors, M. Weinsten (FTI), S. Coulombe (FTI), G. Galardi (SAMSF) and Rothschild.
Weinsten, Mark	2/18/2009	1.1	Participate on conference call with Board of Directors, R. Duffy (FTI), S. Coulombe (FTI), G. Galardi (SAMSF) and Rothschild.
Cashman, Brian	2/18/2009	1.4	Participate in call with G. Galardi (SAMSF), M. Weinsten (FTI), M. Atkinson (Protiviti) and Pachulski to discuss incentive plan.
Waiting, Mark	2/18/2009	0.9	Review management incentive plan targets and progress versus plan.
Cashman, Brian	2/18/2009	0.3	Respond to request from Skadden for update on discussions with Protiviti regarding management incentive plan.
Weinsten, Mark	2/19/2009	0.8	Review revised retention/incentive program.
Weinsten, Mark	2/19/2009	0.5	Draft response to G. Galardi's (SAMSF) proposed changes.
Weinsten, Mark	2/19/2009	0.4	Review G. Galardi's (SAMSF) proposed revisions to retention/incentive plan.
Weinsten, Mark	2/19/2009	0.2	Participate on conference call with G. Galardi (SAMSF) regarding issues raised on call with UCC reps.
Weinsten, Mark	2/19/2009	0.2	Discuss management incentive plan with B. Cashman (FTI) in preparation for another call with UCC counsel.
Cashman, Brian	2/19/2009	0.8	Meet with M. Mosier (CC) to review management incentive plan task list and determine what can and cannot still be achieved.
Cashman, Brian	2/19/2009	0.7	Calculate max payout on incentive plan excluding targets no longer attainable.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Cashman, Brian	2/19/2009	0.5	Update management incentive plan to reflect G. Galardi (SAMSF) and M. Weinsten (FTI) comments.
Cashman, Brian	2/19/2009	0.3	Meet with M. Mosier (CC) to review incentive plan and determine which targets are no longer attainable.
Cashman, Brian	2/19/2009	0.3	Discuss management incentive plan with M. Weinsten (FTI) in preparation for another call with UCC counsel.
Weinsten, Mark	2/20/2009	0.5	Meet With G. Galardi (SAMSF) to discuss revisions to retention/incentive plan.
Weinsten, Mark	2/20/2009	0.4	Reduce expected payouts based on attainability of benchmarks and edit certain tasks.
Weinsten, Mark	2/20/2009	0.3	Participate on conference call with J. Marcum (CC) to discuss benchmark attainment status.
Cashman, Brian	2/20/2009	0.7	Update management incentive plan for feedback from UCC and send to M. Weinsten (FTI) for review.
Cashman, Brian	2/20/2009	0.4	Participate in call with G. Galardi (SAMSF), M. Atkinson (Protiviti) and Pachulski to discuss incentive plan.
Weinsten, Mark	2/21/2009	1.1	Participate on call with B Cashman (FTI) to discuss incentive plan .
Cashman, Brian	2/21/2009	1.1	Participate on call with M. Weinsten (FTI) to discuss incentive plan and then update Management Incentive Plan noting maximum amount of payout for each task.
Cashman, Brian	2/22/2009	0.6	Prepare listing of job descriptions for participants in incentive plan in response to request from US Trustee.
Coulombe, Stephen L	2/23/2009	1.5	Review latest draft of management incentive and retention plans including costs and activities.
Weinsten, Mark	2/23/2009	0.6	Identify additional plans for comparison and analyze.
Weinsten, Mark	2/23/2009	0.6	Review impact of proposed revisions to plan.
Cashman, Brian	2/23/2009	0.7	Update management incentive plan to include current status of each task, assumption per the wind down budget for each task as well as total payout at 50% for each task and send to M. Weinsten (FTI).
Cashman, Brian	2/23/2009	0.5	Discuss management incentive plan changes and how to calculate bonuses with M. Mosier (CC).
Cashman, Brian	2/23/2009	0.5	Review job descriptions of incentive plan participants prepared by M. Mosier (CC) for US Trustee.
Cashman, Brian	2/23/2009	0.4	Update management incentive plan for latest assumption on achievability of targets and impact of total payout.
Weinsten, Mark	2/24/2009	2.7	Review various analyses in preparation for hearing.
Weinsten, Mark	2/24/2009	1.5	Review pre and post petition job descriptions in preparation for hearing.
Weinsten, Mark	2/24/2009	0.5	Meet with G. Galardi (SAMSF) to discuss terms of potential settlement.
Regan, Kevin	2/24/2009	0.4	Attend meeting with J. Marcum (CC), G. Galardi (SAMSF), and the Committee professionals over the incentive program.
Cashman, Brian	2/24/2009	0.7	Update management incentive plan analysis determining net recovery and comparing to Protiviti proposal.
Weinsten, Mark	2/25/2009	0.3	Participate in meeting with J. Marcum (CC) and R. Hedgebeth (CC) after hearing to discuss results.
Cashman, Brian	2/25/2009	0.3	Answer questions from M. Mosier (CC) about changes made to management incentive plan.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Cashman, Brian	2/25/2009	0.2	Discuss with G. Galardi (SAMSF) management incentive plan changes.
Cashman, Brian	2/26/2009	0.5	Review wind down incentive plan summary presentation prepared by M. Mosier (CC) for presentation to the BOD.
Coulombe, Stephen L	2/27/2009	1.1	Participate on conference call with Board of Directors, R. Duffy (FTI), M. Weinsten (FTI), G. Galardi (SAMSF) and Rothschild.
Cashman, Brian	3/5/2009	0.2	Email final version of management incentive plan to I. Fredericks (SAMSF) and update listing of participants who have left the company.
Cashman, Brian	3/19/2009	1.7	Participate in meeting with J. Marcum (CC), L. Lambert (CC) and M. Mosier (CC) to discuss management incentive payouts.
Cashman, Brian	3/23/2009	0.5	Review order approving management incentive plan to determine when payments can be made.
Cashman, Brian	3/31/2009	0.7	Review targets accomplished in connection with incentive plan with M. Mosier (CC).
Cashman, Brian	3/31/2009	0.5	Review management incentive plan actuals vs. approved and proposed incremental \$500k in bonus pool with M. Mosier (CC).
Cashman, Brian	4/1/2009	0.8	Review additional proposed retention bonus with M. Mosier (CC).
Cashman, Brian	4/2/2009	0.8	Discuss management incentive plan targets with M. Mosier (CC).
Cashman, Brian	4/3/2009	1.2	Prepare management incentive summary slide for case status update presentation to UCC.
Cashman, Brian	4/3/2009	1.0	Discuss management incentive plan targets with M. Mosier (CC).
O'Loughlin, Morgan	4/3/2009	1.5	Create financial model for MIP to drive forecasted payout from task list.
O'Loughlin, Morgan	4/3/2009	1.1	Create summary for incentive plan by task and by person.
Duffy, Robert J	4/6/2009	1.3	Review and approve current edits to the management incentive plan.
Coulombe, Stephen L	4/6/2009	0.6	Review management incentive plan schedule and provide comments to B. Cashman (FTI)
Cashman, Brian	4/6/2009	1.1	Discuss management incentive plans targets with J. Marcum (CC) and M. Mosier (CC).
Cashman, Brian	4/6/2009	0.3	Send email to G. Galardi (SAMSF) about need to get UCC approval for additional retention pool and whether approval is needed for incentive plan portion payout.
Cashman, Brian	4/6/2009	0.2	Discuss management incentive plan and proposed presentation to UCC with M. Mosier (CC) to get agreement on format.
Cashman, Brian	4/7/2009	0.4	Update management incentive plan for targets achieved.
O'Loughlin, Morgan	4/7/2009	1.2	Update management incentive plan file with latest targets achieved and new potential payouts.
O'Loughlin, Morgan	4/7/2009	0.8	Make updates to management incentive plan section of presentation.
Duffy, Robert J	4/8/2009	1.2	Review management incentive plan targets achieved and corresponding pay out.
Cashman, Brian	4/8/2009	1.8	Prepare presentation summarizing targets achieved associated with management incentive plan and payout.
Cashman, Brian	4/8/2009	1.1	Calculate management incentive plan payout through 13 weeks with M. Mosier (CC).
Cashman, Brian	4/8/2009	0.9	Review management incentive plan analysis with M. Mosier (CC) and J. Marcum (CC).
Waiting, Mark	4/8/2009	0.8	Review updated management incentive plan file with latest targets achieved and confirm accuracy of potential payouts.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Cashman, Brian	4/8/2009	0.4	Discuss management incentive plan payout with J. Marcum (CC) regarding tasks completed and payout.
O'Loughlin, Morgan	4/8/2009	1.1	Populate GOB store related expenses for MIP net recovery target achievement.
Cashman, Brian	4/9/2009	0.6	Update management incentive plan for comments from company review and distribute to legal for review.
Ryba, Lauren	4/9/2009	0.8	Work with M. O'Loughlin (FTI) on expense reconciliation for MIP and completing the split between store and corporate expenses.
O'Loughlin, Morgan	4/9/2009	0.8	Work with L. Ryba (FTI) on expense reconciliation for MIP and completing the split between store and corporate expenses.
O'Loughlin, Morgan	4/9/2009	0.6	Sort expenses incurred during GOB to calculate net recovery target achieved in GOB.
Duffy, Robert J	4/10/2009	0.8	Review corporate and store expense analysis for management incentive plan targets achieved.
Cashman, Brian	4/10/2009	0.3	Email current version of management incentive plan update to J. Marcum (CC) and M. Mosier (CC) and respond to various emails with their comments.
O'Loughlin, Morgan	4/10/2009	0.8	Finalize corporate versus store expenses during GOB period for management incentive plan.
Cashman, Brian	4/13/2009	1.3	Prepare management incentive summary slide for case status update presentation to UCC.
Cashman, Brian	4/13/2009	0.4	Review management incentive summary with M. Mosier (CC).
Duffy, Robert J	4/14/2009	0.9	Participate on call with J. Marcum (CC) regarding management incentive plan issues and updates.
Cashman, Brian	4/14/2009	0.7	Review incentive plan calculations with J. Marcum (CC) and G. Galardi (SAMSF).
Cashman, Brian	4/14/2009	0.7	Update management incentive plan update for comments from J. Marcum (CC) and M. Mosier (CC).
Cashman, Brian	4/14/2009	0.4	Discuss tasks 1, 2, and 4 of incentive plan with J. Marcum (CC).
Cashman, Brian	4/14/2009	0.4	Discuss changes to MIP payout with M. Mosier (CC).
Cashman, Brian	4/14/2009	0.2	Draft email to G. Galardi (SAMSF) communicating changes to incentive plan payouts.
Cashman, Brian	4/15/2009	0.3	Discuss incentive plan payout with G. Galardi (SAMSF).
O'Loughlin, Morgan	4/15/2009	0.7	Update management incentive plan section of case status update presentation.
Weinsten, Mark	4/16/2009	0.6	Review KEIP program submitted to court.
Duffy, Robert J	4/16/2009	0.4	Meet with M. Weinstein (FTI) regarding KEIP payments.
Weinsten, Mark	4/16/2009	0.4	Meet with R. Duffy (FTI) regarding KEIP payments.
Weinsten, Mark	4/16/2009	0.3	Review KEIP payments.
Weinsten, Mark	4/16/2009	0.3	Review comparison of KEIP payments vs. budget.
Cashman, Brian	4/16/2009	0.5	Update impact of incentive plan payments against forecast.
Duffy, Robert J	4/17/2009	0.7	Review latest management incentive plan forecasted payout schedule and provide comments.
Waiting, Mark	4/17/2009	0.8	Review allocation of management incentive pool and summarize for committee update.
Cashman, Brian	4/17/2009	0.7	Calculate impact of incentive plan payments.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Waiting, Mark	4/17/2009	0.7	Review management incentive plan slides and provide edits to L. Ryba (FTI).
Ryba, Lauren	4/17/2009	2.2	Update management incentive plan bullet points in case update to be more clear and representative.
Ryba, Lauren	4/17/2009	1.4	Perform additional analysis on management incentive plan to show employees who were overpaid and who currently have tasks to be achieved that can be offset.
Ryba, Lauren	4/17/2009	1.2	Update management incentive plan analysis to show employees who have been overpaid to date based on tasks currently achieved.
Weinsten, Mark	4/20/2009	0.4	Participate on teleconference with J. Marcum (CC) regarding KEIP payments.
Weinsten, Mark	4/20/2009	0.4	Review payment analysis.
Weinsten, Mark	4/20/2009	0.2	Review request to utilize non-discretionary retention funds.
Cashman, Brian	4/20/2009	0.4	Discuss company's request to use additional retention bonus pool with M. Mosier (CC) and need for listing of employees with term date and proposed retention bonus.
Weinsten, Mark	4/21/2009	0.8	Review and edit KEIP presentation to UCC.
Weinsten, Mark	4/21/2009	0.4	Participate on teleconference with J. Marcum (CC) regarding KEIP payments and presentation to UCC.
Cashman, Brian	4/21/2009	0.8	Update analysis on incentive plan payments.
Cashman, Brian	4/21/2009	0.8	Update presentation on Company's request to payment additional retention bonuses from retention pool and send to M. Weinsten (FTI) and G. Galardi (SAMSF).
Cashman, Brian	4/21/2009	0.5	Respond to emails regarding payment of incentive plan bonuses.
Cashman, Brian	4/21/2009	0.2	Discuss payments to date on retention plan with M. Mosier (CC).
Weinsten, Mark	4/22/2009	0.3	Participate on teleconference with B. Cashman (FTI) regarding retention payments.
Weinsten, Mark	4/22/2009	0.3	Participate on teleconference with R. Duffy (FTI) and G. Galardi (SAMSF) regarding retention payments.
Duffy, Robert J	4/22/2009	0.3	Participate on teleconference with M. Weinsten (FTI) and G. Galardi (SAMSF) regarding retention payments.
Weinsten, Mark	4/22/2009	0.2	Participate on teleconference with M. Mosier (CC) regarding incentive/retention plan payments.
Weinsten, Mark	4/22/2009	0.2	Participate on teleconference with R. Duffy (FTI) regarding retention payments.
Duffy, Robert J	4/22/2009	0.2	Participate on teleconference with M. Weinsten (FTI) regarding retention payments.
Cashman, Brian	4/22/2009	0.3	Participate on teleconference with M. Weinsten (FTI) regarding retention payments.
O'Loughlin, Morgan	4/23/2009	0.9	Update management incentive plan section with comments from J. Marcum (CC).
Ryba, Lauren	4/24/2009	0.8	Review bonuses paid to date from M. Mosier (CC) and add note to weekly cash report.
O'Loughlin, Morgan	4/24/2009	1.4	Review incentive payout schedule provided by M. Mosier (CC).
Cashman, Brian	4/29/2009	0.6	Update management incentive plan estimated costs slide in case status update presentation.
Ryba, Lauren	4/29/2009	1.4	Revise the management incentive plan details in the UCC deck to account for two targets achieved of closing the corporate headquarters and archiving records.

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<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
<i>Short Term Cash Management</i>			
Duffy, Robert J	2/2/2009	1.3	Participate on call with M. Waiting (FTI) to discuss cash flows.
Duffy, Robert J	2/2/2009	1.3	Review weekly cash disbursements to date.
Waiting, Mark	2/2/2009	1.3	Participate on call with R Duffy (FTI) to discuss cash flows.
Cashman, Brian	2/2/2009	0.8	Review proposed disbursements with M. Mosier (CC) and M. Foster (CC) and team.
Cashman, Brian	2/2/2009	0.6	Review summary of daily wire's listing prepared by M. Foster (CC) and provide feedback.
Waiting, Mark	2/2/2009	0.5	Participate on call with J. Marcum (CC) and counsel to discuss payments to IBM.
Cashman, Brian	2/2/2009	0.4	Review checks to merchandise vendors noted on weekly cash flash report which turned out to be voided checks incorrectly included in disbursements.
Cashman, Brian	2/2/2009	0.3	Review ending cash position report prepared by M. Wilhelm (CC) and communicate availability to Company management and engagement team.
Cashman, Brian	2/3/2009	0.7	Review proposed disbursements with M. Mosier (CC) and M. Foster (CC) and team.
Cashman, Brian	2/3/2009	0.5	Meet with L Ryba (FTI), H. Ferguson (CC) and K Silva (CC) to discuss need for disbursement reporting divided between pre and post liquidation date.
Cashman, Brian	2/3/2009	0.3	Review ending cash position report prepared by M. Wilhelm (CC) and communicate availability to Company management and engagement team.
Cashman, Brian	2/3/2009	0.3	Discuss payment of rent for second half of February with M. Foster (CC).
Ryba, Lauren	2/3/2009	0.5	Meet with B. Cashman (FTI), H. Ferguson (CC) and K Silva (CC) to discuss need for disbursement reporting divided between pre and post liquidation date.
Cashman, Brian	2/4/2009	1.2	Review proposed disbursements with M. Mosier (CC) and M. Foster (CC) and team.
Cashman, Brian	2/4/2009	1.2	Review of weekly check run proposal and provide feedback to M. Foster (CC).
Waiting, Mark	2/4/2009	0.5	Discuss LC issues with M. Foster (CC).
Cashman, Brian	2/4/2009	0.4	Review preliminary check run proposal.
Cashman, Brian	2/4/2009	0.3	Review ending cash position report prepared by M. Wilhelm (CC) and communicate availability to Company management and engagement team.
Duffy, Robert J	2/5/2009	0.6	Review detail of other cash receipts for items not related to the GOB.
Cashman, Brian	2/5/2009	1.2	Review proposed disbursements with M. Mosier (CC) and M. Foster (CC) and team.
Cashman, Brian	2/5/2009	0.9	Prepare email communication summarizing weekly check run in regards to payments.
Cashman, Brian	2/5/2009	0.8	Review weekly summary cash report prepared by M. Foster (CC) for reasonableness and accuracy.
Cashman, Brian	2/5/2009	0.7	Respond to questions regarding check run summary email.
Cashman, Brian	2/5/2009	0.7	Review proposed check run questions with M. Foster (CC) and M. Mosier (CC).
Cashman, Brian	2/5/2009	0.6	Discuss company's policy regarding customer rebates with D. Ramsey (CC).
Duffy, Robert J	2/6/2009	1.1	Participate on call with K Dimock (BOA), B. Cashman (FTI), M. Waiting (FTI), Skadden, M. Foster (CC) and other members of the company to discuss the mechanics of requesting a pre-fund of rent, payroll and sales tax, third amendment and other matter.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Cashman, Brian	2/6/2009	1.1	Participate on call with K Dimock (BOA), R Duffy (FTI), M. Waiting (FTI), Skadden, M. Foster (CC) and other members of the company to discuss the mechanics of requesting a pre-fund of rent, payroll and sales tax, third amendment and other matter.
Waiting, Mark	2/6/2009	1.1	Participate on call with K Dimock (BOA), B. Cashman (FTI), R Duffy (FTI), Skadden, M. Foster (CC) and other members of the company to discuss the mechanics of requesting a pre-fund of rent, payroll and sales tax, third amendment and other matter.
Waiting, Mark	2/6/2009	0.9	Participate in call with B. Cashman (FTI) and lenders and L. Baldyga (CC), M. Foster (CC) and M. Mosier (CC) to discuss third amendment, pre-fund borrowings and impact of reporting associated with third amendment.
Cashman, Brian	2/6/2009	0.9	Participate in call with M. Waiting (FTI) and lenders and L. Baldyga (CC), M. Foster (CC) and M. Mosier (CC) to discuss third amendment, pre-fund borrowings and impact of reporting associated with third amendment.
Cashman, Brian	2/6/2009	0.9	Work with M. Mosier (CC) and M. Foster (CC) to determine budgeted expenditures that need to be pre-funded by lenders.
Waiting, Mark	2/6/2009	0.7	Participate on call with lenders to discuss advance request on payroll disbursement account.
Cashman, Brian	2/6/2009	0.5	Participate in call to review proposed disbursements with M. Mosier and M. Foster (CC) and team (CC).
Cashman, Brian	2/6/2009	0.3	Review ending cash position report prepared by M. Wilhelm (CC) and communicate availability to Company management and engagement team.
Cashman, Brian	2/6/2009	0.3	Discuss customer deposits and process to pick up related inventory.
Behnke, Thomas A	2/9/2009	0.8	Work with H. Ferguson (CC) and B. Cashman (FTI) to resolve Advertising.com payable.
Cashman, Brian	2/9/2009	0.8	Work with H. Ferguson (CC) and T Behnke (FTI) to resolve Advertising.com payable.
Waiting, Mark	2/9/2009	0.7	Confirm with M. Foster (CC) that Company has sufficient liquidity to operate after bank pay down.
Cashman, Brian	2/9/2009	0.5	Participate in call to review proposed disbursements with M. Mosier and M. Foster (CC) and team (CC).
Waiting, Mark	2/9/2009	0.5	Participate on call with M. Moiser (CC) to discuss prefunding requirement .
Cashman, Brian	2/9/2009	0.5	Participate in call with BOA to discuss pre-funding matter and third amendment.
Cashman, Brian	2/9/2009	0.4	Review cash forecast and proposed check run reports prepared M. Foster (CC) and H. Ferguson (CC).
Cashman, Brian	2/9/2009	0.4	Review proposed payment to IBM against invoices presented and resolved discrepancy.
Cashman, Brian	2/9/2009	0.3	Review cash reports prepared by M. Foster (CC) and provide feedback.
Cashman, Brian	2/10/2009	0.9	Review proposed disbursements with M. Mosier (CC) and M. Foster (CC) and team.
Cashman, Brian	2/10/2009	0.9	Review proposed check run for the week with H. Ferguson (CC).
Cashman, Brian	2/10/2009	0.7	Review property taxes payable to Texas and discuss with K Grant (SAMSF).
Cashman, Brian	2/10/2009	0.7	Review advertising.com motion and reconcile to company's records.
Cashman, Brian	2/10/2009	0.5	Review proposed payment to IBM against invoices presented and resolved discrepancy.
Cashman, Brian	2/10/2009	0.5	Review daily cash report prepared by M. Foster (CC).
Cashman, Brian	2/10/2009	0.4	Review proposed payment to aol.com for accuracy.
Cashman, Brian	2/11/2009	1.5	Review proposed disbursements with M. Mosier (CC) and M. Foster (CC) and team.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Waiting, Mark	2/11/2009	0.8	Confirm current week spend is in line with cash forecast prior to releasing payments.
Waiting, Mark	2/11/2009	0.7	Review variance report for prior week and confirm accuracy.
Cashman, Brian	2/11/2009	0.6	Review aol.com motion with M. Mosier (CC).
Cashman, Brian	2/11/2009	0.5	Discuss aol.com payment with I. Fredericks (SAMSF).
Cashman, Brian	2/11/2009	0.5	Review vendor payables and receivables listing.
Cashman, Brian	2/11/2009	0.5	Review daily cash report prepared by M. Foster (CC).
Cashman, Brian	2/11/2009	0.4	Review stub rent listing with H. Ferguson (CC) for completeness.
Cashman, Brian	2/11/2009	0.4	Review borrowing request with M. Foster (CC).
Cashman, Brian	2/11/2009	0.4	Communicate information regarding aol.com disbursement to I. Fredericks (SAMSF).
Waiting, Mark	2/11/2009	0.4	Participate on call with banks to discuss borrowing request and adherence to budget.
Cashman, Brian	2/11/2009	0.4	Review daily disbursements report.
Bibby, Thomas	2/12/2009	1.3	Review revised wind down cash budget and model.
Cashman, Brian	2/12/2009	1.0	Prepare email summarizing weekly check run.
Cashman, Brian	2/12/2009	0.9	Review proposed disbursements with M. Mosier (CC) and M. Foster (CC) and team.
Cashman, Brian	2/12/2009	0.8	Review personal property taxes with M. Mosier (CC) and J. MacDonald (CC).
Waiting, Mark	2/12/2009	0.8	Review daily cash position and confirm Company has adequate liquidity to meet obligations.
Cashman, Brian	2/12/2009	0.5	Review of proposed payment of personal property taxes with S. Ash (CC).
Cashman, Brian	2/12/2009	0.5	Discuss professional fees with M. Mosier (CC), M. Foster (CC) and H. Ferguson (CC).
Cashman, Brian	2/12/2009	0.5	Review of daily cash report prepared by M. Foster (CC).
Cashman, Brian	2/12/2009	0.4	Discuss submitted fee apps with C. Heaney (SAMSF).
Cashman, Brian	2/12/2009	0.4	Review cash summary report prepared by M. Foster (CC).
Waiting, Mark	2/12/2009	0.4	Participate on call with banks to discuss cash disbursements.
Cashman, Brian	2/12/2009	0.3	Review listing of taxes payable with K Grant (SAMSF).
Cashman, Brian	2/12/2009	0.3	Determine amount outstanding to vendor associated with email blasts and process payment.
Cashman, Brian	2/12/2009	0.3	Discuss non GOB receipts with M. Mosier (CC).
Cashman, Brian	2/12/2009	0.3	Review daily cash report prepared by M. Wilhelm (CC) and determine amount of cash in account after pay down of lenders.
Cashman, Brian	2/12/2009	0.2	Forward IRS 505B letter to M. Mosier (CC).
Cashman, Brian	2/12/2009	0.2	Follow up on tracking information for aol.com with H. Ferguson (CC).
Bibby, Thomas	2/13/2009	0.8	Review revised cash wind down budget; liquidation recovery schedule regarding preparation for call to discuss.
Cashman, Brian	2/13/2009	0.9	Review proposed disbursements with M. Mosier (CC) and M. Foster (CC) and team.
Bibby, Thomas	2/16/2009	0.3	Review 2/16 cash report prepared by the company.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Ryba, Lauren	2/16/2009	1.2	Follow up with M. Foster (CC) regarding the detail in the other cash detail and proper classification between vendor receivables, specific other assets and common other assets.
Bibby, Thomas	2/17/2009	0.2	Review 2/17/09 daily cash report and disbursement details.
Waiting, Mark	2/17/2009	1.3	Revise weekly cash flow budget and assess whether banks' proposed covenants are manageable.
Cashman, Brian	2/17/2009	0.9	Review proposed disbursements with M. Mosier (CC) and M. Foster (CC) and team.
Cashman, Brian	2/17/2009	0.6	Review weekly flash report.
Cashman, Brian	2/17/2009	0.6	Review proposed check run.
Waiting, Mark	2/17/2009	0.5	Discuss treasury issues with M. Foster (CC).
Cashman, Brian	2/17/2009	0.5	Communicate miscellaneous asset process to company management.
Waiting, Mark	2/17/2009	0.4	Review wire detail for merchandise payments.
Cashman, Brian	2/17/2009	0.4	Review check proposal for taxing authorities.
Cashman, Brian	2/17/2009	0.4	Review professional fees budget to ensure compliance with proposed payments to professionals.
Ryba, Lauren	2/17/2009	1.2	Review the daily cash flow to determine the ending L/C balance is incorrect and the client needs to update with the correct detail.
O'Loughlin, Morgan	2/17/2009	0.7	Work with S. Snelson (CC) to confirm rent payments for February rent.
Cashman, Brian	2/18/2009	1.4	Review proposed disbursements with M. Mosier (CC) and M. Foster (CC) and team.
Cashman, Brian	2/18/2009	0.9	Respond to various questions from Skadden and CC regarding proposed payments of professional fees.
Cashman, Brian	2/18/2009	0.9	Participate in call with lenders and M. Mosier (CC), L. Baldyga (CC) and M. Foster (CC) to review weekly flash report.
Cashman, Brian	2/18/2009	0.8	Participate in call with G. Galardi (SAMS), M. Mosier (CC), L. Baldyga (CC) and M. Foster (CC) to review wind down budget.
Cashman, Brian	2/18/2009	0.7	Prepare email communication summarizing weekly check run in regards to payments.
Cashman, Brian	2/18/2009	0.6	Review professional fees spreadsheet with H. Ferguson (CC) and M. Mosier (CC).
Cashman, Brian	2/18/2009	0.4	Review proposed payment of professional fees.
Cashman, Brian	2/18/2009	0.3	Review budgeted interest payments in wind down budget.
Cashman, Brian	2/18/2009	0.3	Review ending cash position report prepared by M. Wilhelm (CC) and communicate availability to Company management and engagement team.
Cashman, Brian	2/18/2009	0.3	Provide support for November stub rent to M. Waiting (FTI).
Ryba, Lauren	2/18/2009	1.9	Review the daily cash file with M. Foster (CC) to determine beginning and ending cash were incorrect along with the check roll forward and update for correct balances.
Ryba, Lauren	2/18/2009	0.7	Review pre-funding of payroll with M. Mosier (CC) to determine proper inclusion in the daily cash flow.
Coulombe, Stephen L	2/19/2009	0.7	Review proposed professional fee payments for week.
Cashman, Brian	2/19/2009	2.1	Review proposed disbursements with M. Mosier (CC) and M. Foster (CC) and team.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Waiting, Mark	2/19/2009	0.8	Review daily cash position and confirm Company has adequate liquidity to meet obligations.
Cashman, Brian	2/19/2009	0.4	Review daily GOB sales report.
Cashman, Brian	2/19/2009	0.4	Review tentative agreement with PHH and agree amount to company's payables records.
Ryba, Lauren	2/19/2009	1.6	Attend meeting with M. Foster (CC) to determine the difference in the new daily cash reporting and prior cash reporting roll forwards.
Waiting, Mark	2/20/2009	0.7	Participate on call with M. Foster (CC) to discuss loan to value and prior week's performance.
Cashman, Brian	2/20/2009	0.6	Participate in call to review cash disbursements with M. Foster (CC) and discuss amount of cash draw down.
Coulombe, Stephen L	2/23/2009	0.7	Review proposed payments for week including all payables.
Cashman, Brian	2/23/2009	1.1	Review wind down plan and determination of forecast disbursements for the upcoming week including professional fees and need for funding from lenders.
Cashman, Brian	2/23/2009	1.1	Attend daily cash review meeting to review proposed disbursements with M. Mosier (CC) and M. Foster (CC) and team (CC).
Waiting, Mark	2/23/2009	0.9	Participate on call with treasury staff to discuss cash position and liquidity to fund disbursements.
Cashman, Brian	2/23/2009	0.7	Review weekly flash report prepared by L. Ryba (FTI).
Ryba, Lauren	2/23/2009	0.6	Review daily cash file for prior week with M. Foster (CC).
Bibby, Thomas	2/24/2009	0.5	Review daily cash report for 2/24/09.
Waiting, Mark	2/24/2009	1.6	Meet with J. Marcum (CC) to discuss revised liquidation analysis and weekly budget.
Cashman, Brian	2/24/2009	0.5	Attend daily cash review meeting to review proposed disbursements with M. Mosier (CC) and M. Foster (CC) and team (CC).
Cashman, Brian	2/24/2009	0.5	Prepare listing of open items related to daily cash meeting and send to M. Mosier (CC), M. Foster (CC) and L. Baldyga (CC).
Cashman, Brian	2/24/2009	0.4	Review 6 week budget to determine timing of IBM payment.
Cashman, Brian	2/24/2009	0.3	Participate in call with lenders to discuss weekly flash report and liquidation analysis.
Cashman, Brian	2/24/2009	0.3	Review daily GOB sales report with L. Baldyga (CC).
Ryba, Lauren	2/24/2009	1.2	Review wire rent payment detail with M. Foster (CC) and schedule to be paid.
Duffy, Robert J	2/25/2009	0.6	Review the client prepared daily cash report .
Bibby, Thomas	2/25/2009	0.2	Review daily cash report for 2/25/09.
Waiting, Mark	2/25/2009	2.1	Revise daily cash flow analysis to ensure Company has sufficient availability to pay bank off.
Waiting, Mark	2/25/2009	1.0	Discuss need for new bank accounts and fund flows with M. Foster (CC) and treasury staff .
Cashman, Brian	2/25/2009	0.5	Review proposed check run questions with M. Foster (CC) and M. Mosier (CC).
Cashman, Brian	2/25/2009	0.4	Review daily cash report prepared by M. Foster (CC).
Cashman, Brian	2/25/2009	0.3	Discuss timetable to pay IBM invoices with M. Foster (CC).

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Cashman, Brian	2/25/2009	0.3	Discuss with C. Dickerson (SAMS) the need for dedicated Skadden resource to assist in collection efforts of vendors.
Cashman, Brian	2/25/2009	0.3	Review open payables report prepared by C. Sparks (CC).
Cashman, Brian	2/25/2009	0.2	Discuss LC's with L. Baldyga (CC).
Ryba, Lauren	2/25/2009	2.7	Comprise detailed payable schedule by vendor .
Ryba, Lauren	2/25/2009	2.1	Review daily payables matched and unmatched received from S. Clarks (CC) and C. Sparks (CC) to determine difference between reports received from B. Fose (CC) in regards to payables.
Waiting, Mark	2/26/2009	0.7	Review cash call report and provide edits.
Cashman, Brian	2/26/2009	0.5	Review daily cash report prepared by M. Foster (CC).
Cashman, Brian	2/26/2009	0.4	Review music and merchandise payables reports prepared by S. Clark (CC).
Cashman, Brian	2/26/2009	0.2	Review daily GOB report.
Cashman, Brian	2/26/2009	0.2	Review open payables report prepared by C. Sparks (CC).
Ryba, Lauren	2/26/2009	0.9	Attend meeting with H. Ferguson (CC) to obtain payable accrual data for the upcoming months.
Ryba, Lauren	2/26/2009	0.7	Continue to update detailed payable schedule .
Cashman, Brian	2/27/2009	0.6	Prepare analysis of outstanding vendor receivables and communicate to M. Mosier (CC) with plan for collection.
Cashman, Brian	2/27/2009	0.5	Begin to prepare 13 week cash flow.
Cashman, Brian	2/27/2009	0.3	Discuss format of post GOB 13 week cash flow with M. O'Loughlin (FTI).
Cashman, Brian	2/27/2009	0.2	Review emails on CRG invoices matter.
Ryba, Lauren	2/27/2009	1.2	Review client version of daily cash to determine changes in beginning cash, loan and week to date amounts are correct.
O'Loughlin, Morgan	2/27/2009	0.3	Discuss format of post GOB 13 week cash flow with B. Cashman (FTI).
Cashman, Brian	3/2/2009	1.1	Review cash flow forecast to determine expected cash disbursements.
Cashman, Brian	3/2/2009	0.6	Participate in call with M. Foster (CC) to discuss cash forecast.
Cashman, Brian	3/2/2009	0.6	Review forecasted disbursements for upcoming week and communicate to payables and treasury department.
Cashman, Brian	3/2/2009	0.4	Review of PHH email from J. Liberi (SAMS) to determine amount of cash disbursement.
Ryba, Lauren	3/2/2009	1.7	Participate on call with L. Baldyga (CC) about questions regarding the daily cash file and revisions.
Bibby, Thomas	3/3/2009	0.7	Review cash flow forecast and budget to actual analysis through February 28.
Ryba, Lauren	3/3/2009	1.3	Review revised daily cash to determine L/C, cash roll forward, disbursements and other cash detail is correct and all inclusive.
Ryba, Lauren	3/3/2009	1.1	Confirm ending cash balance for week and review week to date numbers to ensure they are correct.
Bibby, Thomas	3/4/2009	0.3	Review 3/4 daily cash report.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Ryba, Lauren	3/4/2009	2.1	Review weekly AR and AP detail for changes over the prior week and detail of professional fee accrual.
Cashman, Brian	3/5/2009	0.9	Review daily GOB report prepared by M. Healy (CC).
Cashman, Brian	3/5/2009	0.8	Respond to various emails from company regarding cash disbursement matters.
Cashman, Brian	3/5/2009	0.3	Resolve IBM payment issue with L. Baldyga (CC).
Cashman, Brian	3/5/2009	0.2	Discuss Graphic Communications payable with H. Ferguson (CC) and M. O'Loughlin (FTI).
O'Loughlin, Morgan	3/5/2009	0.7	Review remaining sublease contracts from Real Estate.
O'Loughlin, Morgan	3/5/2009	0.2	Discuss Graphic Communications payable with H. Ferguson (CC) and B. Cashman (FTI).
Cashman, Brian	3/6/2009	0.9	Participate in call with M. Foster (CC) to discuss proposed daily disbursements.
Cashman, Brian	3/6/2009	0.3	Discuss plan to pay March stub rent and November stub rent with M. Mosier (CC) and H. Ferguson (CC).
O'Loughlin, Morgan	3/6/2009	0.9	Review the company's strategy for paying March rent and November stub rent.
Bibby, Thomas	3/9/2009	0.3	Review 3/9 daily cash report.
Waiting, Mark	3/9/2009	1.1	Reconcile cash balance as of end of store closing sale and build bridge to prior forecast for UCC.
Cashman, Brian	3/9/2009	1.1	Review weekly cash forecast prepared by L Baldyga (CC).
Cashman, Brian	3/9/2009	1.0	Review cash disbursements for the day.
Waiting, Mark	3/9/2009	0.7	Participate on call Skadden to confirm whether stub rent should be paid or not.
Cashman, Brian	3/9/2009	0.7	Review daily cash report prepared by L Baldyga (CC) and M Foster (CC).
Cashman, Brian	3/9/2009	0.6	Review with M Foster (CC), L Baldyga (CC) and H Ferguson (CC) vendor issue relating to Arise.
Cashman, Brian	3/9/2009	0.5	Review with M Foster (CC), L Baldyga (CC) and H Ferguson (CC) vendor issue relating to IBM.
Cashman, Brian	3/9/2009	0.4	Review with M Foster (CC), L Baldyga (CC) and H Ferguson (CC) vendor issue relating to PHH and provide feedback to J. Liberi (SAMSF).
Cashman, Brian	3/9/2009	0.3	Review with M Foster (CC), L Baldyga (CC) and H Ferguson (CC) vendor issue relating to Sun Industrial Supply Co.
Cashman, Brian	3/9/2009	0.3	Confirm treatment on March and November rent with H Ferguson (CC).
Ryba, Lauren	3/9/2009	0.9	Attend meeting with M. Foster (CC) to determine proper check roll forward procedures (to include each check cut).
Ryba, Lauren	3/9/2009	0.6	Attend meeting with L. Baldyga (CC) to determine when the cash from Santa Barbara will come in and the final value of the Hawker.
O'Loughlin, Morgan	3/9/2009	0.6	Communicate strategy for payment of rent plan to CC team.
Bibby, Thomas	3/10/2009	0.2	Review 3/10 daily cash report.
Cashman, Brian	3/10/2009	1.2	Participate in call with M. Foster (CC) to discuss proposed daily disbursements.
Cashman, Brian	3/10/2009	1.1	Participate in daily cash meeting with M Foster (CC), M Mosier (CC), L Baldyga (CC) and H Ferguson (CC) to discuss cash needs.
Cashman, Brian	3/10/2009	0.5	Review daily cash report prepared by L Baldyga (CC) and M Foster (CC).

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Cashman, Brian	3/10/2009	0.4	Review IBM payments.
Cashman, Brian	3/10/2009	0.4	Review daily cash disbursements.
Ryba, Lauren	3/10/2009	0.9	Explain the summary of payables and receivables to M. O'Loughlin (FTI).
Ryba, Lauren	3/10/2009	0.5	Review weekly A/R and A/P schedule received from client and analyze change in the balances for reasonableness.
Bibby, Thomas	3/11/2009	0.6	Review 3/11 daily cash report.
Cashman, Brian	3/11/2009	0.7	Review open payables report prepared by S Clark (CC) and reply back with questions as to how to bring to final resolution the remaining open payables.
Cashman, Brian	3/11/2009	0.7	Respond to various emails from company regarding cash disbursement matters.
Cashman, Brian	3/11/2009	0.6	Review daily cash report prepared by L Baldyga (CC) and M Foster (CC).
Cashman, Brian	3/11/2009	0.3	Discuss sales tax forecast with S. Ash (CC).
Cashman, Brian	3/11/2009	0.3	Participate in daily cash meeting with M Foster (CC), M Mosier (CC), L Baldyga (CC) and H Ferguson (CC) to discuss cash needs.
Ryba, Lauren	3/11/2009	0.2	Follow up on paper detail true payable and receivable.
Bibby, Thomas	3/12/2009	0.3	Review 3/12 daily cash report.
Cashman, Brian	3/12/2009	0.9	Participate in daily cash meeting with M Foster (CC), M Mosier (CC), L Baldyga (CC) and H Ferguson (CC) to discuss cash needs.
Cashman, Brian	3/12/2009	0.4	Review incentive plan payouts with M Mosier (CC).
Cashman, Brian	3/12/2009	0.4	Discuss vacancy dates of stores, DC's and Corp with M Mosier (CC) and D Strauss (CC).
Cashman, Brian	3/12/2009	0.4	Review daily cash report prepared by L Baldyga (CC) and M Foster (CC).
Cashman, Brian	3/12/2009	0.3	Review with M Foster (CC), L Baldyga (CC) and H Ferguson (CC) vendor issue relating to Post and Courier.
Ryba, Lauren	3/12/2009	0.1	Respond to L. Baldyga's (CC) inquiry regarding a wire receipt for \$300k which CC did not know the reason for receipt.
Bibby, Thomas	3/13/2009	0.1	Review daily cash report of 3/13.
Cashman, Brian	3/13/2009	0.6	Review daily cash report prepared by L Baldyga (CC) and M Foster (CC).
Cashman, Brian	3/13/2009	0.5	Summarize disposition plan of LC's in email and communicate to engagement team and counsel.
Cashman, Brian	3/13/2009	0.3	Discuss GE Fleet LC with L Baldyga (CC).
Cashman, Brian	3/16/2009	0.9	Meet with M. Foster (CC), L. Baldyga (CC), M. Mosier (CC) H. Ferguson (CC) and K. Silva (CC) to review daily cash activity and weekly check disbursements.
Cashman, Brian	3/16/2009	0.5	Review listing of expense payables in order to determine adequate cut-off for check run. Sort and determine total payables per various groups of vendors.
Ryba, Lauren	3/16/2009	1.6	Review summary of receivables and payables received from B. Fose (CC) for week over week change.
Cashman, Brian	3/17/2009	0.5	Review proposed check run sent by K. Silva (CC).
Cashman, Brian	3/17/2009	0.4	Review weekly cash forecast prepared by M. Foster (CC).

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Cashman, Brian	3/17/2009	0.3	Meet with M. Foster (CC), M. Mosier (CC) and K. Silva (CC) to review daily cash activity and proposed check run.
Bibby, Thomas	3/18/2009	0.3	Review March 18 daily cash report.
Cashman, Brian	3/18/2009	0.7	Meet with M. Foster (CC), L. Baldyga (CC), M. Mosier (CC) H. Ferguson (CC) and K. Silva (CC) to review daily cash activity and weekly check disbursements.
Cashman, Brian	3/18/2009	0.5	Review daily cash report.
Bibby, Thomas	3/19/2009	0.3	Review March 19 cash report regarding \$10 million from Best Buy; \$8 million from IRS and cancellation of line of credit.
Cashman, Brian	3/19/2009	0.5	Review daily cash report.
Ryba, Lauren	3/20/2009	1.8	Receive final daily cash for the week and review each day for proper inclusion in the total.
Cashman, Brian	3/23/2009	0.8	Attend daily cash review with M. Foster (CC), M. Mosier (CC), H Ferguson (CC) and K. Silva (CC).
Cashman, Brian	3/23/2009	0.5	Review Lexar account with H. Ferguson (CC).
Cashman, Brian	3/23/2009	0.3	Review cash receipts from vendor for receivable.
Ryba, Lauren	3/23/2009	2.1	Review daily cash file with M. Foster (CC) to determine errors in cash reporting and correct before weekly variance reporting.
Ryba, Lauren	3/23/2009	1.7	Review the weekly payables and receivables report from B. Fose (CC) to determine the change in balance week over week and reason.
Ryba, Lauren	3/23/2009	1.3	Research the difference between the other cash total and other cash received detail with M. Foster (CC) .
Ryba, Lauren	3/23/2009	0.2	Review L/C detail report and note none were drawn or cancelled during the prior week.
Cashman, Brian	3/24/2009	0.9	Review weekly wires.
Cashman, Brian	3/24/2009	0.8	Attend daily cash review with M. Foster (CC), M. Mosier (CC), H Ferguson (CC) and K. Silva (CC).
Cashman, Brian	3/25/2009	1.1	Attend daily cash review with M. Foster (CC), M. Mosier (CC), H Ferguson (CC) and K. Silva (CC).
Cashman, Brian	3/25/2009	0.7	Review proposed check run with H. Ferguson (CC) and K. Silva (CC).
Cashman, Brian	3/25/2009	0.5	Discuss and draft letter to advertising vendors to be included in check.
Cashman, Brian	3/30/2009	0.9	Attend daily cash review with M. Foster (CC), M. Mosier (CC), H Ferguson (CC) and K. Silva (CC).
Cashman, Brian	3/30/2009	0.3	Review daily cash wires with M. Foster (CC).
Cashman, Brian	3/31/2009	0.7	Attend daily cash review with M. Foster (CC), M. Mosier (CC), H Ferguson (CC) and K. Silva (CC).
Cashman, Brian	3/31/2009	0.6	Review letters of credit report prepared by L. Baldyga (CC) and discuss timing of disposition of certain letters of credit.
Cashman, Brian	3/31/2009	0.4	Respond to various emails from company regarding cash disbursement matters.
Ryba, Lauren	3/31/2009	1.4	Review daily cash file for prior week to determine correct actuals, formulas and other cash detail.
Cashman, Brian	4/1/2009	0.7	Attend daily cash review with M. Foster (CC), M. Mosier (CC), H. Ferguson (CC) and K. Silva (CC).

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Cashman, Brian	4/2/2009	0.8	Review weekly check run proposal.
Cashman, Brian	4/2/2009	0.7	Review expense payables listing with K. Silva (CC).
Cashman, Brian	4/2/2009	0.6	Attend daily cash review with M. Foster (CC), M. Mosier (CC), H. Ferguson (CC) and K. Silva (CC).
Cashman, Brian	4/2/2009	0.4	Review Company's letter of credit report prepared by L. Baldyga (CC).
Cashman, Brian	4/2/2009	0.3	Participate in daily cash meeting with M. Foster (CC), M. Mosier (CC), L. Baldyga (CC) and H. Ferguson (CC) to discuss cash needs.
Cashman, Brian	4/3/2009	0.5	Review daily cash wires with M. Foster (CC).
Cashman, Brian	4/6/2009	0.5	Participate in daily cash meeting with M. Foster (CC), M. Mosier (CC), K. Silva (CC) and H. Ferguson (CC) to review proposed check run and review delayed listing.
Cashman, Brian	4/6/2009	0.3	Converse with M. Foster (CC) about current week's disbursements and discuss transition plan since he is leaving in two weeks.
Cashman, Brian	4/6/2009	0.2	Discuss process for paying postpetition merchandise payable with M. Mosier (CC) and H. Ferguson (CC).
Cashman, Brian	4/7/2009	0.2	Review daily wires with M. Mosier (CC).
Cashman, Brian	4/7/2009	0.2	Discuss details on sale of Camelback store with M. Mosier (CC).
Cashman, Brian	4/8/2009	0.4	Attend daily cash review with M. Mosier (CC), H Ferguson (CC) and K. Silva (CC) and discussed payments to Arise, AT&T and Protiviti for loss prevention work during store closings.
Duffy, Robert J	4/13/2009	0.4	Review weekly cash summary.
Cashman, Brian	4/13/2009	0.8	Attend daily cash review with M. Mosier (CC), H. Ferguson (CC), K. Silva (CC) and M. Foster (CC) to discuss cash forecast for the week.
Cashman, Brian	4/13/2009	0.4	Discuss status of cash collateralization of remaining LC's with M. Foster (CC).
Cashman, Brian	4/13/2009	0.2	Review weekly check run proposal.
Ryba, Lauren	4/13/2009	0.7	Review daily cash file from prior week and determine amounts are correct.
Cashman, Brian	4/14/2009	0.7	Participate in daily cash review with M. Mosier (CC) and M. Foster (CC).
Cashman, Brian	4/15/2009	0.8	Review weekly cash report.
Cashman, Brian	4/15/2009	0.4	Participate in daily cash review with M. Mosier (CC), H. Ferguson (CC) and M. Foster (CC).
Cashman, Brian	4/16/2009	0.8	Participate in daily cash meeting with M Foster (CC), M Mosier (CC), and H Ferguson (CC) to discuss cash needs.
Cashman, Brian	4/16/2009	0.4	Review invoices related to Google motion.
Cashman, Brian	4/16/2009	0.4	Review daily cash report prepared by M Foster (CC).
Cashman, Brian	4/16/2009	0.4	Review daily cash report prepared by M. Wilhelm (CC).
Cashman, Brian	4/21/2009	0.6	Review proposed check run for the week with M. Mosier (CC) and H. Ferguson (CC).
Cashman, Brian	4/21/2009	0.4	Review cash forecast for the week.
Cashman, Brian	4/21/2009	0.3	Respond to emails from M. Mosier (CC) regarding cash disbursements.
Cashman, Brian	4/21/2009	0.2	Review weekly cash report format.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Ryba, Lauren	4/21/2009	1.6	Attend meeting with M. Mosier (CC) and K. Bradshaw (CC) to review daily/weekly cash format and answer questions.
Ryba, Lauren	4/21/2009	0.3	Notify K. Bradshaw (CC) of process for receiving checks cut and other information related to the daily cash report.
Duffy, Robert J	4/22/2009	0.4	Review weekly cash call.
Ryba, Lauren	4/22/2009	1.8	Review all prior week detail for checks cut and wires disbursed to see which professional service firms were paid for which amounts.
Ryba, Lauren	4/22/2009	1.4	Review professional fee schedule prepared by K. Silva (CC) and determine it is not all inclusive of all payments made since the beginning of the GOB.
Ryba, Lauren	4/23/2009	1.9	Revise professional fee schedule.
Ryba, Lauren	4/24/2009	1.1	Review IBM invoice detail received from E. Mitchell (CC) and review prior month's activity.
Ryba, Lauren	4/27/2009	0.6	Attend meeting with K. Bradshaw (CC) to review the other corporate deposit cash detail and determine the cash source.
Ryba, Lauren	4/27/2009	0.4	Review actual professional fees with M. O'Loughlin (FTI) and explain exceptions to follow up with K. Silva (CC).
O'Loughlin, Morgan	4/27/2009	0.4	Review actual professional fees with L. Ryba (FTI) and explain exceptions to follow up with K. Silva (CC).
Ryba, Lauren	4/28/2009	1.1	Review detail of weekly summary payables and receivables.
Ryba, Lauren	4/28/2009	0.8	Attend meeting with B. Fose (CC) to determine change week over week for the prior three weeks in merchandise payables.
Ryba, Lauren	4/28/2009	0.2	Follow up with K. Bradshaw (CC) to determine the first amount of cash received from NNIL and the date.
Cashman, Brian	4/30/2009	0.7	Review daily cash report prepared by M. Wilhelm (CC).
Cashman, Brian	4/30/2009	0.5	Review weekly cash reports prepared by L. Ryba (FTI).
Ryba, Lauren	4/30/2009	0.8	Attend meeting with M. Wilhelm (CC) to review all wire detail behind a \$97K payment made to BoA for CRG to determine if a professional or bank fee for proper classification.
Ryba, Lauren	4/30/2009	0.8	Review true-up details of IBM monthly reconciliations for reasonableness.
Ryba, Lauren	4/30/2009	0.7	Comprise a new professional fee schedule to track payments.
Ryba, Lauren	4/30/2009	0.4	Correspond with E. Mitchell (CC) to understand history to payment for IBM and monthly true-up.
Ryba, Lauren	4/30/2009	0.3	Participate on call with K. Silva (CC) to request the prior three months IBM invoice detail.

Subtotal - Short Term Cash Management

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Store Closing Activities

Duffy, Robert J	2/2/2009	2.4	Participate on a conference call with G. Galardi (SAMS) to discuss GOB, Incentive Plan and Wind Down Budget.
Coulombe, Stephen L	2/2/2009	0.8	Analyze sales to date versus budget in preparation for call with secured lenders.
Duffy, Robert J	2/2/2009	0.7	Participate on call with M. Waiting (FTI) and K. Regan (FTI) on the second GOB.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Regan, Kevin	2/2/2009	2.0	Attend meeting with G. Galardi (SAMSF) and S. Stegenga (FTI) and M. O'Loughlin (FTI) on the GOB inventory.
Regan, Kevin	2/2/2009	1.0	Continue discussions with G. Galardi (SAMSF) and S. Stegenga (FTI) and M. O'Loughlin (FTI) on the GOB inventory.
Regan, Kevin	2/2/2009	0.7	Participate on call with M. Waiting (FTI) and R Duffy (FTI) on the second GOB.
Regan, Kevin	2/2/2009	0.4	Attend meeting with C. Gonzalez (CC) on the issues for the first liquidation reconciliation.
Regan, Kevin	2/2/2009	0.3	Review status of GOB issues with S. Stegenga (FTI).
Waiting, Mark	2/2/2009	1.4	Meet with J. Marcum (CC) to discuss cost factor and agency agreement issues .
Waiting, Mark	2/2/2009	0.7	Participate on call with R Duffy (FTI) and K. Regan (FTI) on the second GOB.
Stegenga, Scott	2/2/2009	2.0	Attend meeting with G. Galardi (SAMSF), K. Regan (FTI) and M. O'Loughlin (FTI) on the GOB inventory.
Stegenga, Scott	2/2/2009	1.1	Participate in meeting with K. Bradshaw (CC), H. Merten (CC) to discuss incentive plan calculations .
Stegenga, Scott	2/2/2009	1.1	Attend meeting with M. O'Loughlin (FTI) and K. Breitenbecher (CC), T. Davis (CC) on allocating DC inventory to the stores.
Stegenga, Scott	2/2/2009	1.0	Continue discussions with G. Galardi (SAMSF) and K. Regan (FTI) and M. O'Loughlin (FTI) on the GOB inventory.
Stegenga, Scott	2/2/2009	0.7	Review inventory file of Excluded Defective Merchandise.
Stegenga, Scott	2/2/2009	0.6	Participate on call with S. Roemer (Talon) on potential purchase of excluded defective merchandise.
Stegenga, Scott	2/2/2009	0.3	Review status of GOB issues with K. Regan (FTI).
Stegenga, Scott	2/2/2009	0.1	Respond to email regarding incentive bonus plans from the 154 store GOB sale.
O'Loughlin, Morgan	2/2/2009	2.0	Attend meeting with G. Galardi (SAMSF), and K. Regan (FTI) and S. Stegenga (FTI) on the GOB inventory.
O'Loughlin, Morgan	2/2/2009	1.1	Participate in meeting with C. Gonzalez (CC) to finalize beginning eligible inventory schedule.
O'Loughlin, Morgan	2/2/2009	1.1	Attend meeting with S. Stegenga (FTI) and including K. Breitenbecher (CC), T. Davis (CC) on allocating DC inventory to the stores.
O'Loughlin, Morgan	2/2/2009	1.1	Participate in liquidation steering meeting regarding store process.
O'Loughlin, Morgan	2/2/2009	1.0	Continue discussions with G. Galardi (SAMSF) and K. Regan (FTI) and M. O'Loughlin (FTI) on the GOB inventory.
Duffy, Robert J	2/3/2009	4.0	Work with J. Marcum (CC), K. Regan (FTI) and G. Galardi (SAMSF) on GOB related issues.
Coulombe, Stephen L	2/3/2009	1.5	Review analysis relating to cost factor threshold for final store closings.
Regan, Kevin	2/3/2009	4.0	Work with J. Marcum (CC), R. Duffy (FTI) and G. Galardi (SAMSF) on GOB related issues.
Regan, Kevin	2/3/2009	1.3	Attend meeting with L. Fay (CC) regarding the options of closing the DC's and Trading Circuit.
Regan, Kevin	2/3/2009	1.0	Attend meeting with the inventory control team that is reconciling the Gordon/Hilco inventory results.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Regan, Kevin	2/3/2009	1.0	Attend the daily internal steering committee meeting .
Regan, Kevin	2/3/2009	0.7	Attend meeting with K. Breitenbecher (CC) on AEC's DVD distribution and imports.
Regan, Kevin	2/3/2009	0.6	Attend the daily GOB steering committee meeting.
Waiting, Mark	2/3/2009	0.7	Discuss sliding scale adjustments in agency agreement exhibits with counsel .
Waiting, Mark	2/3/2009	0.7	Review DIP documents to assess impact amendment language on reporting requirements.
Waiting, Mark	2/3/2009	0.3	Review analysis with M. O'Loughlin (FTI) on the GOB inventory.
Ryba, Lauren	2/3/2009	0.8	Follow up with J. Heffelfinger (CC) and T. Bennett (CC) to determine server error with sales reporting and process and timing to fix.
Stegenga, Scott	2/3/2009	1.4	Attend meeting with S. Cournoyer (CC), D. Sutton (CC), C. Gonzalez (CC) to discuss 154 store GOB cost factor analysis.
Stegenga, Scott	2/3/2009	1.2	Attend meeting with D. Steele (SB) A. Henderson (CC) and J. Churchill (CC) to discuss use of dummy sku 187 and potential accounting problems.
Stegenga, Scott	2/3/2009	1.1	Attend meeting with M. O'Loughlin (FTI) and K. Breitenbecher (CC), T. Davis (CC) on allocating DC inventory to the stores.
Stegenga, Scott	2/3/2009	1.1	Attend meeting with D. Mascola (CC) and D. Steele (SB) to discuss management time off issues during GOB.
Stegenga, Scott	2/3/2009	0.8	Analyze and prepare summary sheet of initial excluded defective inventory from Channel Velocity.
Stegenga, Scott	2/3/2009	0.7	Attend meeting with D. Dickey (GA) to discuss the GOB reconciliation and back up invoices.
Stegenga, Scott	2/3/2009	0.7	Discuss bidding guidelines for the Ex. Def Inv. with potential bidder W. Shepherd (CV) .
Stegenga, Scott	2/3/2009	0.6	Analyze first weekly reconciliation for the GOB.
Stegenga, Scott	2/3/2009	0.4	Discuss wind down plan with B. Cashman (FTI) to ensure that company personnel coordinating the GOB have adequate amounts of weeks noted in the wind down plan.
Stegenga, Scott	2/3/2009	0.1	Review Service Center FF&E list from D. Edwards (CC).
Stegenga, Scott	2/3/2009	0.1	Review GOB sales data.
Stegenga, Scott	2/3/2009	0.1	Review email from B. Melvin (LAP) regarding PHH leased equipment.
O'Loughlin, Morgan	2/3/2009	2.2	Participate in meeting with C. Gonzalez (CC) and D. Sutton (CC) to reconcile cost factor including ineligibles.
O'Loughlin, Morgan	2/3/2009	1.4	Investigate system discrepancies in pricing on a SKU level.
O'Loughlin, Morgan	2/3/2009	1.2	Confirm justification for cost changes with JV and inventory planning team.
O'Loughlin, Morgan	2/3/2009	1.2	Work with C. Gonzalez (CC) to quantify AEC Open Box at cost.
O'Loughlin, Morgan	2/3/2009	1.2	Investigate cost fluctuations per JV analysis.
O'Loughlin, Morgan	2/3/2009	1.1	Attend meeting with S. Stegenga (FTI) and including K. Breitenbecher (CC), T. Davis (CC) on allocating DC inventory to the stores.
O'Loughlin, Morgan	2/3/2009	0.9	Prepare list of 44 rejected leases for exhibit to be filed with the court.
O'Loughlin, Morgan	2/3/2009	0.6	Convert store closing notification into spreadsheet for distribution.
O'Loughlin, Morgan	2/3/2009	0.3	Review analysis with M. Waiting (FTI) on the GOB inventory.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Duffy, Robert J	2/4/2009	1.8	Attend meeting with J. Marcum (CC) and Great American team to review GOB issues.
Coulombe, Stephen L	2/4/2009	1.6	Review proposed adjustments to guarantee amount prepared by liquidators on initial 155 store closings.
Duffy, Robert J	2/4/2009	1.3	Participate on a call with D. Steele (SB) for review an update on the GOB.
Coulombe, Stephen L	2/4/2009	1.2	Analyze store closing sales and gross margin to date versus plan for remaining 567 stores.
Duffy, Robert J	2/4/2009	1.0	Attend meeting with J. Marcum (CC), K. Regan (FTI), G. Galardi (SAMSF) and D. Steele (SB) on inventory issues.
Duffy, Robert J	2/4/2009	0.6	Review Inventory Summary.
Duffy, Robert J	2/4/2009	0.5	Participate in follow up meeting with J. Marcum (CC), K. Regan (FTI), G. Galardi (SAMSF) and D. Steele (SB) on inventory issues.
Regan, Kevin	2/4/2009	1.0	Attend meeting with J. Marcum (CC), R. Duffy (FTI), G. Galardi (SAMSF) and D. Steele (SB) on inventory issues.
Regan, Kevin	2/4/2009	1.0	Attend the daily wind down steering committee meeting.
Regan, Kevin	2/4/2009	0.9	Attend meeting with S. Cournoyer (CC) regarding the memorandum on reconciling the first GOB inventory.
Regan, Kevin	2/4/2009	0.8	Prepare for meeting with S. Cournoyer (CC) on the first GOB reconciliation.
Regan, Kevin	2/4/2009	0.7	Discuss with S. Stegenga (FTI) and L. Fay (CC) regarding the DC closings and the sale of inventory.
Regan, Kevin	2/4/2009	0.7	Review of inventory information for meeting with SB/Great American.
Regan, Kevin	2/4/2009	0.7	Attend the daily internal steering committee meeting .
Regan, Kevin	2/4/2009	0.5	Attend meeting with S. Roski (Protiviti) on inventory related issues involving the GOB.
Regan, Kevin	2/4/2009	0.5	Participate in follow up meeting with J. Marcum (CC), R. Duffy (FTI), G. Galardi (SAMSF) and D. Steele (SB) on inventory issues.
Regan, Kevin	2/4/2009	0.4	Continue analysis and review on the GOB inventory issues.
Regan, Kevin	2/4/2009	0.3	Discuss GOB related issues with D. Strauss (CC).
Regan, Kevin	2/4/2009	0.3	Review GOB inventory analysis.
Regan, Kevin	2/4/2009	0.2	Discuss with C. Dickerson (SAMSF) the cancellation of Gordon/Hilco L/C.
Waiting, Mark	2/4/2009	2.1	Create PowerPoint outlining potential cost factor and merchandise threshold issues for liquidators.
Waiting, Mark	2/4/2009	1.1	Create analysis to calculate impact of cost factor in potential liquidator settlement.
Ryba, Lauren	2/4/2009	1.9	Comprise new sensitivity analysis for various inventory thresholds and sales values.
Ryba, Lauren	2/4/2009	1.2	Work with M. O'Loughlin (FTI) to update the sensitivity analysis with new cost factors.
Stegenga, Scott	2/4/2009	1.6	Create summaries of excluded defective merchandise based on sku analysis for eligibility for sale.
Stegenga, Scott	2/4/2009	1.3	Confer with C. Gonzalez (CC) on quantifying excluded defective merchandise by non-store location and summarize results.
Stegenga, Scott	2/4/2009	1.1	Participate in store closing steering committee with K. Nay (CC), D. Strauss (CC), J. Churchill (CC), D. Steele (SB), and A. Jacobs (Tiger).

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Stegenga, Scott	2/4/2009	0.9	Review "dark sales" process guidelines and instructions from J. Churchill (CC).
Stegenga, Scott	2/4/2009	0.9	Attend meeting with M. O'Loughlin (FTI) and K. Breitenbecher (CC), T. Davis (CC) on allocating DC inventory to the stores.
Stegenga, Scott	2/4/2009	0.7	Discuss with K. Regan (FTI) and L. Fay (CC) regarding the DC closings and the sale of inventory.
Stegenga, Scott	2/4/2009	0.2	Review 154 store GOB weekly invoice from C. Eicher (GB).
Stegenga, Scott	2/4/2009	0.2	Compose email to D. Dickey (GA) requesting more data on consignment sales.
Stegenga, Scott	2/4/2009	0.1	Review GOB sales data.
Stegenga, Scott	2/4/2009	0.1	Compose email to W. Shepherd (CV) containing most recent inventory available for bid.
O'Loughlin, Morgan	2/4/2009	1.8	Create dynamic model that mirror's JV recovery assumptions.
O'Loughlin, Morgan	2/4/2009	1.4	Analyze cost factor findings and assumptions with C. Gonzalez (CC).
O'Loughlin, Morgan	2/4/2009	1.2	Work with L. Ryba (FTI) to update the sensitivity analysis with new cost factors.
O'Loughlin, Morgan	2/4/2009	1.2	Create summary schedule for cost factor findings.
O'Loughlin, Morgan	2/4/2009	0.9	Create exhibit for rejected March leases for lease rejection motion.
O'Loughlin, Morgan	2/4/2009	0.9	Attend DC inventory allocation meeting with S. Stegenga (FTI), K. Breitenbecher (CC), C. Gonzalez (CC), D. Spehar (Hudson).
O'Loughlin, Morgan	2/4/2009	0.8	Summarize AEC inventory disposition for inventory planning meeting.
O'Loughlin, Morgan	2/4/2009	0.8	Create sensitivity analysis for potential cost factor ranges.
O'Loughlin, Morgan	2/4/2009	0.8	Participate in liquidation steering meeting regarding store process.
O'Loughlin, Morgan	2/4/2009	0.8	Run cost factor and expense assumptions through JV recovery model.
Duffy, Robert J	2/5/2009	0.6	Attend meeting with K. Regan (FTI) on the GOB update.
Regan, Kevin	2/5/2009	1.2	Attend meeting with S. Stegenga (FTI) and L. Fay (CC) on DC's, related expenses and closings.
Regan, Kevin	2/5/2009	1.0	Attend the daily steering committee meeting with R. Hedgebeth (CC).
Regan, Kevin	2/5/2009	0.8	Attend the daily GOB steering committee meeting.
Regan, Kevin	2/5/2009	0.8	Attend meeting with S. Roemer (Talon) and G. Yurofsky (Hyper Micro) on a possible inventory proposal.
Regan, Kevin	2/5/2009	0.8	Attend meeting with L. Fay (CC) and K. Breitenbecher (CC) over inventory transfers and AEC goods.
Regan, Kevin	2/5/2009	0.6	Attend meeting with D. Steele (SB) and S. Stegenga (FTI) on FTI interaction in the GOB.
Regan, Kevin	2/5/2009	0.6	Discuss with S. Roemer (Talon) the potential guarantee bid contract.
Regan, Kevin	2/5/2009	0.5	Attend meeting with L. Fay (CC) and K. Breitenbecher (CC) over the transfers of merchandise and the AEC inventory.
Regan, Kevin	2/5/2009	0.2	Update D. Strauss (CC) on the different options for sale of assets.
Regan, Kevin	2/5/2009	0.2	Discuss with K. Breitenbecher (CC) the timing and distribution of imports.
Waiting, Mark	2/5/2009	0.8	Revise cost factor analysis to reflect updated forecast from liquidators.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Waiting, Mark	2/5/2009	0.5	Review inventory reconciliation spreadsheet prepared by Company.
Waiting, Mark	2/5/2009	0.5	Compare sliding scale adjustment exhibits in first GOB versus second GOB.
Ryba, Lauren	2/5/2009	0.7	Compare Great American's and CC's MyCity sales reports to figure the difference is due to the consignment inventory and split.
Stegenga, Scott	2/5/2009	1.3	Attend meeting with K. Bradshaw (CC) and L. Baldyga (CC) to discuss expense reconciliation for the 154 store GOB.
Stegenga, Scott	2/5/2009	1.2	Attend meeting with K. Regan (FTI) and L. Fay (CC) on DC's, related expenses and closings.
Stegenga, Scott	2/5/2009	0.9	Participate in store closing steering committee with K. Nay (CC), D. Strauss (CC), J. Churchill (CC), D. Steele (SB), and A. Jacobs (Tiger).
Stegenga, Scott	2/5/2009	0.7	Confer with D. Steele (SB) on necessary reports from CC employees and authorization procedures for additional data.
Stegenga, Scott	2/5/2009	0.7	Attend meeting with B. Fose (CC) to discuss possibility of bulk sales using transfer procedure.
Stegenga, Scott	2/5/2009	0.6	Compose email to S. Roemer (Talon) outlining excluded defective inventory bid requirements.
Stegenga, Scott	2/5/2009	0.6	Attend meeting with D. Steele (SB) and K. Regan (FTI) on FTI interaction in the GOB.
Stegenga, Scott	2/5/2009	0.4	Analyze weekly GOB reconciliation from liquidators.
Stegenga, Scott	2/5/2009	0.1	Compose email to K. Nay (CC) about procedures for handling landlord concerns.
O'Loughlin, Morgan	2/5/2009	1.8	Finalize cost factor analysis assumptions with D. Sutton (CC).
O'Loughlin, Morgan	2/5/2009	1.3	Update inventory threshold schedule to include latest cost factor assumption.
O'Loughlin, Morgan	2/5/2009	1.2	Tie out JV waterfall schedule with internal schedule.
O'Loughlin, Morgan	2/5/2009	1.2	Format and finalize cost factor analysis ranges.
O'Loughlin, Morgan	2/5/2009	1.1	Update cost factor slides based on latest inventory analysis.
O'Loughlin, Morgan	2/5/2009	1.1	Create sensitivity analysis for Open/ Box and Clearance discount assumptions for cost factor analysis.
O'Loughlin, Morgan	2/5/2009	0.9	Participate in liquidation steering meeting regarding store process.
O'Loughlin, Morgan	2/5/2009	0.9	Attend DC inventory allocation meeting with K. Breitenbecher (CC), C. Gonzalez (CC), D. Spehar (Hudson).
O'Loughlin, Morgan	2/5/2009	0.8	Validate internal liquidator model with JV assumptions.
O'Loughlin, Morgan	2/5/2009	0.7	Build sensitivities into JV recovery model.
Duffy, Robert J	2/6/2009	0.7	Review current inventory levels for GOB.
Regan, Kevin	2/6/2009	1.4	Discuss with S. Stegenga (FTI) GOB issues for GOB 1 and GOB 2.
Regan, Kevin	2/6/2009	0.9	Attend the daily steering committee meeting with R. Hedgebeth (CC).
Regan, Kevin	2/6/2009	0.8	Attend the GOB steering committee meeting.
Regan, Kevin	2/6/2009	0.7	Attend meeting with D. Steele (SB) and S. Carpenter (GA) on GOB related issues.
Regan, Kevin	2/6/2009	0.3	Discuss with S. Stegenga (FTI) the auctions for the different bidders.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Waiting, Mark	2/6/2009	0.5	Answer questions from Company counsel regarding store closing sale.
Stegenga, Scott	2/6/2009	1.4	Discuss with K. Regan (FTI) GOB issues for GOB 1 and GOB 2.
Stegenga, Scott	2/6/2009	1.4	Analyze and create summary presentation of Channel Velocity's inventory bid.
Stegenga, Scott	2/6/2009	1.1	Participate on call with M. Stinde (CC) and M. Currier (CC) discussing LP problems and new potential concerns for the current GOB sale.
Stegenga, Scott	2/6/2009	0.8	Attend meeting with K. Breitenbecher (CC), J. Ding (CC) on allocating DC inventory to the stores.
Stegenga, Scott	2/6/2009	0.5	Review list of IT assets located at the corporate office.
Stegenga, Scott	2/6/2009	0.3	Discuss with K. Regan (FTI) the auctions for the different bidders.
Stegenga, Scott	2/6/2009	0.3	Discuss additional incentive bonuses that have to be paid with K. Bradshaw (CC).
Stegenga, Scott	2/6/2009	0.2	Compose email to M. Stinde (CC) and M. Currier (CC) about loss prevention problems during the final days of the 154 GOB.
O'Loughlin, Morgan	2/6/2009	1.1	Participate in meeting with C. Gonzalez (CC) regarding Open Box and Clearance algorithm and POS discounting.
O'Loughlin, Morgan	2/6/2009	0.9	Update lease exhibits for order based on changes in store lists.
O'Loughlin, Morgan	2/6/2009	0.9	Create summary for clearance and open box items and POS process.
O'Loughlin, Morgan	2/6/2009	0.8	Attend DC inventory allocation meeting with K. Breitenbecher (CC), C. Gonzalez (CC), D. Spehar (Hudson).
O'Loughlin, Morgan	2/6/2009	0.7	Provide excel backup schedules to Skadden for lease cure analysis.
Coulombe, Stephen L	2/9/2009	1.2	Analyze store closing sales and gross margin to date versus plan for remaining 567 stores.
Regan, Kevin	2/9/2009	1.3	Attend meeting for the daily GOB steering committee, with T. Bibby (FTI).
Regan, Kevin	2/9/2009	1.0	Attend the wind down steering committee meeting with R. Hedgebeth (CC).
Regan, Kevin	2/9/2009	0.5	Attend meeting with D. Strauss (CC), D. Dickey (SB) and D. Steele (SB) on personnel issue involving the GOB.
Bibby, Thomas	2/9/2009	0.4	Attend meeting with company and liquidators regarding chargeback documentation for employee absences at stores.
Cashman, Brian	2/9/2009	0.3	Discuss impact of customer deposit on GOB with S. Stegenga (FTI).
Stegenga, Scott	2/9/2009	1.3	Participate in store closing steering committee with K. Nay (CC), D. Strauss (CC), J. Churchill (CC), D. Steele (SB), and A. Jacobs (Tiger).
Stegenga, Scott	2/9/2009	1.1	Attend meeting with A. Jacobs (Tiger) and B. Fose (CC) to discuss bulk sale process.
Stegenga, Scott	2/9/2009	0.9	Create updated inventory sku file for excluded defective merchandise sale.
Stegenga, Scott	2/9/2009	0.3	Discuss impact of customer deposit on GOB with B. Cashman (FTI).
Stegenga, Scott	2/9/2009	0.3	Discuss how profit should be determined for installation sales with R. Joley (CC).
Stegenga, Scott	2/9/2009	0.1	Compose email to M. Mosier (CC) about accounting process for email blasts.
O'Loughlin, Morgan	2/9/2009	1.3	Integrate transfer file updates into cost factor analysis schedule.
O'Loughlin, Morgan	2/9/2009	1.1	Participate in meeting with D. Sutton (CC) and C. Gonzalez (CC) on DC to store transfers.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
O'Loughlin, Morgan	2/9/2009	0.9	Participate in meeting with N. Hohenwarter (CC) regarding Open Box POS algorithm.
O'Loughlin, Morgan	2/9/2009	0.8	Review Channel Velocity bid for Salvage Inventory.
O'Loughlin, Morgan	2/9/2009	0.8	Prepare minimum guarantee sensitivity based on cost factor threshold exhibit.
O'Loughlin, Morgan	2/9/2009	0.8	Create summary for open box POS algorithm discount ranges.
O'Loughlin, Morgan	2/9/2009	0.7	Analyze 154 store GOB JV cost factor reconciliation.
O'Loughlin, Morgan	2/9/2009	0.7	Update cost factor schedule based on clearance assumptions.
Duffy, Robert J	2/10/2009	2.0	Participate in further discussions with K. Regan (FTI) and G. Galardi (SAMSF) on inventory issues.
Duffy, Robert J	2/10/2009	1.6	Meet with T. Bibby (FTI), M. Waiting (FTI), G. Galardi (SAMSF), C. Dickerson (SAMSF), and J. Marcum (CC) regarding inventory liquidation status.
Coulombe, Stephen L	2/10/2009	1.2	Review updated information on potential adjustments to guarantee amount for cost factor and inventory threshold.
Coulombe, Stephen L	2/10/2009	0.9	Discuss status of Agency Agreement issues with G. Galardi (SAMSF).
Duffy, Robert J	2/10/2009	0.7	Participate on a call with D. Steele (SB) for review an update on the GOB.
Duffy, Robert J	2/10/2009	0.4	Participate in further discussions with K. Regan (FTI), G. Galardi (SAMSF), J. Marcum (CC), and C. Dickerson (SAMSF) on inventory issues.
Regan, Kevin	2/10/2009	2.0	Analyze the inventory reports for the second GOB and related discussions with S. Stegenga (FTI).
Regan, Kevin	2/10/2009	2.0	Participate in further discussions with R. Duffy (FTI) and G. Galardi (SAMSF) on inventory issues.
Regan, Kevin	2/10/2009	0.8	Review inventory cost value analysis update based on transfers from the DC's.
Regan, Kevin	2/10/2009	0.7	Participate on call with G Yurofsky (Hyper Micro) on inventory issues and deal structure.
Regan, Kevin	2/10/2009	0.7	Attend meeting with K. Young (CC) and inventory team on Gordon Hilco reconciliation.
Regan, Kevin	2/10/2009	0.6	Attend meeting with R. Duffy (FTI) on the GOB update.
Regan, Kevin	2/10/2009	0.6	Discuss the Gordon inventory reconciliation with C. Gonzalez (CC).
Regan, Kevin	2/10/2009	0.4	Participate in further discussions with R. Duffy (FTI), G. Galardi (SAMSF), J. Marcum (CC), and C. Dickerson (SAMSF) on inventory issues.
Bibby, Thomas	2/10/2009	1.6	Meet with R. Duffy (FTI), M. Waiting (FTI), G. Galardi (SAMSF), C. Dickerson (SAMSF), and J. Marcum (CC) regarding inventory liquidation status.
Bibby, Thomas	2/10/2009	0.5	Meet with J. Marcum (CC), G. Galardi (SAMSF), C. Dickerson (SAMSF) regarding liquidation of inventory and lease rejection status.
Waiting, Mark	2/10/2009	1.6	Meet with R. Duffy (FTI), T. Bibby (FTI), G. Galardi (SAMSF), C. Dickerson (SAMSF), and J. Marcum (CC) regarding inventory liquidation status.
Waiting, Mark	2/10/2009	1.3	Revise schedules in cost factor analysis to reflect new understanding from liquidators.
Waiting, Mark	2/10/2009	1.2	Create liquidation analysis schedule highlighting range of potential adjustments to liquidator fee.
Waiting, Mark	2/10/2009	1.0	Review cost factor presentation for joint venture and provide edits.
Waiting, Mark	2/10/2009	0.8	Discuss impact of cost factor with counsel.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Stegenga, Scott	2/10/2009	2.0	Analyze the inventory reports for the second GOB and related discussions with K. Regan (FTI).
Stegenga, Scott	2/10/2009	1.1	Participate in store closing steering committee with K. Nay (CC), D. Strauss (CC), J. Churchill (CC), D. Steele (SB), and A. Jacobs (Tiger).
Stegenga, Scott	2/10/2009	0.9	Analyze current GOB sale level by subcategory and determine weeks of supply for remaining inventory.
Stegenga, Scott	2/10/2009	0.8	Participate on a call with W. Shepherd (CV) to discuss the inventory bid guarantee.
Stegenga, Scott	2/10/2009	0.8	Participate on a call with G. Yurovsky (Hyper Microsystems) to discuss the inventory bid guarantee.
Stegenga, Scott	2/10/2009	0.6	Participate in a meeting with C. Gonzalez (CC) on potential shrink for the current GOB sale.
Stegenga, Scott	2/10/2009	0.5	Participate on a call with R. Edwards (GB) on return of outstanding LC.
Stegenga, Scott	2/10/2009	0.1	Compose email with upcoming store closures.
O'Loughlin, Morgan	2/10/2009	1.4	Finalize cost factor slides for presentation.
O'Loughlin, Morgan	2/10/2009	1.3	Model carrying costs on bids based on proposed timelines.
O'Loughlin, Morgan	2/10/2009	1.3	Participate in meeting with C. Gonzalez (CC) to validate cost factor analysis.
O'Loughlin, Morgan	2/10/2009	1.2	Format and finalize eligible inventory schedule for presentation.
O'Loughlin, Morgan	2/10/2009	1.1	Create sensitivities on various expense assumptions based on JV recovery forecast.
O'Loughlin, Morgan	2/10/2009	0.9	Review cost factor assumptions with internal team.
O'Loughlin, Morgan	2/10/2009	0.9	Provide Skadden with per diem rent figures for rejected leases.
O'Loughlin, Morgan	2/10/2009	0.9	Assist in summarizing 154 GOB cost factor reconciliation.
O'Loughlin, Morgan	2/10/2009	0.8	Figure out hurdle for CC team to sell salvage inventory internally.
O'Loughlin, Morgan	2/10/2009	0.7	Analyze sharing proceeds based on potential guarantee adjustment.
Coulombe, Stephen L	2/11/2009	1.2	Review notice of store closures from liquidator and discuss process for rejecting leases.
Regan, Kevin	2/11/2009	0.9	Participate in further discussions with W. Shepherd (CV) regarding structure of his inventory bid.
Regan, Kevin	2/11/2009	0.8	Attend the daily steering committee meeting with R. Hedgebeth (CC).
Regan, Kevin	2/11/2009	0.6	Attend meeting with C. Gonzalez (CC) and B. Fose (CC) on the Gordon inventory reconciliation.
Regan, Kevin	2/11/2009	0.6	Attend the daily GOB steering committee meeting.
Ryba, Lauren	2/11/2009	0.7	Review sales tracking process with M. Mosier (CC) to find new employee to track and IT support for new report.
Stegenga, Scott	2/11/2009	1.2	Confer with C. Gonzalez (CC) and R. Starr (CC) on determining variance between book and actual inventory levels.
Stegenga, Scott	2/11/2009	1.2	Participate in store closing steering committee with K. Nay (CC), D. Strauss (CC), J. Churchill (CC), D. Steele (SB), and A. Jacobs (Tiger).
Stegenga, Scott	2/11/2009	1.1	Participate on a call with W. Shepherd (CV) discussing guarantee and possible new joint venture partner.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Stegenga, Scott	2/11/2009	0.7	Create comparison of excluded inventory bids.
Stegenga, Scott	2/11/2009	0.6	Participate on a call with S. Roemer (Talon) to discuss timeline for delivering and questions about APA.
Stegenga, Scott	2/11/2009	0.6	Create schedule of subclasses with appropriate cost factors.
Stegenga, Scott	2/11/2009	0.4	Analyze remaining inventory by subclass to determine necessary dummy skus.
Stegenga, Scott	2/11/2009	0.4	Attend meeting with B. Fose (CC) to discuss calculating cost and retail for dummy skus.
Stegenga, Scott	2/11/2009	0.3	Participate on call with R. Edwards (GB) to determine appropriate contact for store employee incentive bonus questions.
Stegenga, Scott	2/11/2009	0.1	Compose email to K. Nay (CC) about incentive bonus question contact.
O'Loughlin, Morgan	2/11/2009	1.6	Participate in meeting with R. Starr (CC) regarding salvage inventory timing and recovery ranges.
O'Loughlin, Morgan	2/11/2009	1.3	Create schedule for comparing salvage inventory bids.
O'Loughlin, Morgan	2/11/2009	1.2	Create Distribution Center weekly forecast for timing analysis.
O'Loughlin, Morgan	2/11/2009	1.1	Integrate transfer file data update into cost factor schedule.
O'Loughlin, Morgan	2/11/2009	0.9	Meet with N. Hohenwarter (CC) regarding reserve and layaway inventory balance .
O'Loughlin, Morgan	2/11/2009	0.9	Investigate class 409 Gift Cards in salvage inventory files.
O'Loughlin, Morgan	2/11/2009	0.9	Integrate distribution carrying cost schedule with salvage inventory bids.
O'Loughlin, Morgan	2/11/2009	0.8	Integrate wind down payroll and headcount assumptions into distribution center carrying cost model.
O'Loughlin, Morgan	2/11/2009	0.4	Review salvage inventory bid from Channel Velocity.
O'Loughlin, Morgan	2/11/2009	0.4	Work with inventory planning to provide accurate salvage inventory detail.
Coulombe, Stephen L	2/12/2009	0.7	Analyze status of March rent payments for remaining GOB stores.
Regan, Kevin	2/12/2009	1.0	Attend the WDR meeting.
Regan, Kevin	2/12/2009	0.8	Participate on call with W. Danson (Encompass), a new inventory bidder to discuss the inventory and auction process.
Regan, Kevin	2/12/2009	0.7	Attend the GOB steering committee meeting.
Regan, Kevin	2/12/2009	0.6	Participate on call with S. Roemer (Talon) on suggested structure of inventory purchase and bid deadline .
Regan, Kevin	2/12/2009	0.6	Review the draft asset agreement that was put together by Channel Velocity.
Regan, Kevin	2/12/2009	0.2	Update discussion with D. Strauss (CC) on issues involving IBM and the sale of the PC's in the offices.
Regan, Kevin	2/12/2009	0.2	Discuss Channel Velocity's revised structure with S. Stegenga (FTI).
Bibby, Thomas	2/12/2009	1.3	Attend meeting with K. Regan (FTI) regarding inventory/GOB sales and issues which need to be addressed with the liquidators on cost and retail value schedule.
Bibby, Thomas	2/12/2009	0.9	Review report by DJM Realty regarding activity on retail and non retail real estate leases.
Stegenga, Scott	2/12/2009	1.2	Participate in store closing steering committee with K. Nay (CC), D. Strauss (CC), J. Churchill (CC), D. Steele (SB), and A. Jacobs (Tiger).

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Stegenga, Scott	2/12/2009	0.8	Review excluded defective APA from Talon and Hyper Microsystems.
Stegenga, Scott	2/12/2009	0.7	Attend meeting with D. Steele to discuss GOB projections and current issues for resolution.
Stegenga, Scott	2/12/2009	0.5	Compose email outlining procedure for customer deposit inventory and determine the amount that will be eligible merchandise for the GOB.
Stegenga, Scott	2/12/2009	0.4	Participate on a call with W. Danson (Encompass) about possible bid for service center parts.
Stegenga, Scott	2/12/2009	0.2	Discuss Channel Velocity's revised structure with K. Regan (FTI).
Stegenga, Scott	2/12/2009	0.2	Participate on a call with B. Lantz (CC) discussing the Marion DC landlord.
O'Loughlin, Morgan	2/12/2009	1.1	Review Gordon Brothers/ Hilco FF&E Bid.
O'Loughlin, Morgan	2/12/2009	0.9	Provide 90-day wire file for claims management.
O'Loughlin, Morgan	2/12/2009	0.7	Finalize Open Purchase order summary schedule.
O'Loughlin, Morgan	2/12/2009	0.4	Exchange emails with Real Estate regarding owned property valuation.
Regan, Kevin	2/13/2009	1.5	Attend meeting with C. Gonzalez (CC) and inventory reconciliation team on findings for Gordon Hilco inventory reconciliation.
Stegenga, Scott	2/13/2009	1.3	Participate on a call with W. Shepherd (CV) and B. Taylor (TFL) to discuss their APA.
Stegenga, Scott	2/13/2009	1.1	Participate in store closing steering committee with K. Nay (CC), D. Strauss (CC), J. Churchill (CC), D. Steele (SB), and A. Jacobs (Tiger).
Stegenga, Scott	2/13/2009	0.9	Analyze current GOB sale level by subcategory and determine weeks of supply for remaining inventory.
Stegenga, Scott	2/13/2009	0.7	Review excluded defective merchandise APA from Channel Velocity and Tech For Less.
Stegenga, Scott	2/13/2009	0.4	Attend meeting with C. Gonzalez (CC) to discuss initial calculations of the cost factor for the 154 store GOB.
O'Loughlin, Morgan	2/13/2009	1.1	Analyze inventory receipts at stores from AEC.
O'Loughlin, Morgan	2/13/2009	1.1	Review Channel Velocity Asset Purchase Agreement.
O'Loughlin, Morgan	2/13/2009	0.9	Analyze GB/Hilco Distribution Center timing assumptions and over bid requirement.
O'Loughlin, Morgan	2/13/2009	0.8	Format Wind Down and Liquidation Analysis presentation.
O'Loughlin, Morgan	2/13/2009	0.8	Analyze PRC, Risk Recall, and AEC inventory discrepancies in provided files.
O'Loughlin, Morgan	2/13/2009	0.6	Create ranges for net recovery on salvage inventory sales.
Duffy, Robert J	2/14/2009	1.1	Review APAs from Channel Velocity and Hyper Microsystems for salvage inventory .
Coulombe, Stephen L	2/16/2009	1.2	Analyze store closing sales and gross margin to date versus plan for remaining 567 stores.
Duffy, Robert J	2/16/2009	0.7	Review notes from the GOB steering committee meeting for current case issues.
Regan, Kevin	2/16/2009	3.0	Work with S. Stegenga (FTI) and the three bidders to produce a bid procedure that was limited to economic issues.
Regan, Kevin	2/16/2009	0.8	Attend the daily steering committee meeting with R. Hedgebeth (CC).
Regan, Kevin	2/16/2009	0.6	Attend Intellectual Property call with Rothschild advisors and J. Marcum (CC).
Regan, Kevin	2/16/2009	0.5	Attend the GOB steering committee meeting.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Regan, Kevin	2/16/2009	0.4	Discuss with B. Taylor (TFL) on possible change in bidding ideas.
Regan, Kevin	2/16/2009	0.3	Participate on call with G. Galardi (SAMSF) and I. Fredericks (SAMSF) on next day's bidding process and need for contract.
Waiting, Mark	2/16/2009	1.3	Revise cost factor analysis to reflect updated forecast from liquidators.
Waiting, Mark	2/16/2009	0.8	Discuss cost factor issues with J. Marcum (CC).
Waiting, Mark	2/16/2009	0.5	Draft email to debtors' advisors outlining cost factor issues and findings.
Ryba, Lauren	2/16/2009	0.4	Attend meeting with M. Healy (CC) to determine best sales report to use from IT with new report classifications.
Stegenga, Scott	2/16/2009	3.0	Work with K. Regan (FTI) and the three bidders to produce a bid procedure that was limited to economic issues for the excluded defective merchandise.
Stegenga, Scott	2/16/2009	1.1	Participate in store closing steering committee with K. Nay (CC), D. Strauss (CC), J. Churchill (CC), D. Steele (SB), and A. Jacobs (Tiger).
Stegenga, Scott	2/16/2009	1.0	Attend meeting with D. Dickey (GA) and C. Steves (GA) on weekly and final reconciliation procedures and reporting needs.
O'Loughlin, Morgan	2/16/2009	1.3	Tie out eligible beginning inventory to JV sales report.
O'Loughlin, Morgan	2/16/2009	1.3	Model beginning inventory shrink assumption ranges and compare against JV phasing plan.
O'Loughlin, Morgan	2/16/2009	1.1	Compare book value inventory to JV shrink and sell through assumptions.
O'Loughlin, Morgan	2/16/2009	0.9	Analyze JV Daily Sales Report and discount assumptions.
O'Loughlin, Morgan	2/16/2009	0.8	Participate in discussions with S. Stegenga (FTI) regarding FF&E bid modeling.
O'Loughlin, Morgan	2/16/2009	0.6	Analyze discounting structure provided by JV.
O'Loughlin, Morgan	2/16/2009	0.5	Update timeline for DC closings.
Coulombe, Stephen L	2/17/2009	0.9	Review updated analysis regarding cost factor on 567 closing stores.
Coulombe, Stephen L	2/17/2009	0.3	Review litigation hold letter from UCC counsel regarding store closings.
Regan, Kevin	2/17/2009	0.3	Participate on call with Channel Velocity on change of players in his bid .
Waiting, Mark	2/17/2009	0.6	Discuss sale proceeds forecast with liquidators.
O'Loughlin, Morgan	2/17/2009	1.4	Review contractual APA language for salvage inventory bids.
O'Loughlin, Morgan	2/17/2009	1.3	Create high low analysis for recovery ranges on remaining inventory in GOB Sale.
O'Loughlin, Morgan	2/17/2009	0.8	Create venture to date liquidation summary.
O'Loughlin, Morgan	2/17/2009	0.8	Incorporate ending book value inventory at stores for model assumptions.
Coulombe, Stephen L	2/18/2009	0.7	Discuss status of Agency Agreement issues with K. Regan (FTI).
Regan, Kevin	2/18/2009	4.0	Work with B. Taylor (TFL) and W. Shepherd (CV) independently to resolve a final bid.
Regan, Kevin	2/18/2009	2.5	Work with Talon and the TFL/CV partnership to move the legal and business issues to conclusion.
Regan, Kevin	2/18/2009	1.0	Attend meeting with J. Marcum (CC) and GOB steering committee on store closing coordination.
Regan, Kevin	2/18/2009	0.7	Discuss status of Agency Agreement issues with S. Coulombe (FTI).

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Regan, Kevin	2/18/2009	0.6	Participate on calls with each of the bidders concerning contract issues and timing of the auction.
Regan, Kevin	2/18/2009	0.5	Discuss with G. Yurofsky (Hyper Micro) and S. Roemer (Talon) on the business issues.
Regan, Kevin	2/18/2009	0.5	Work with B. Melvin (LAP) to complete the paperwork on the winning bid.
Regan, Kevin	2/18/2009	0.4	Attend meeting with B. Bradley (CC) on the different bids for the sale of merchandise.
Regan, Kevin	2/18/2009	0.3	Attend meeting with R. Starr (CC) and S. Stegenga (FTI) on the different bids.
Regan, Kevin	2/18/2009	0.3	Participate on call with B. Taylor (TFL) regarding a back up strategy for sale of merchandise.
Waiting, Mark	2/18/2009	1.5	Review settlement statement for first store closings and examine adjustments.
Stegenga, Scott	2/18/2009	1.9	Attend meeting with R. Starr (CC) on needed adjustments to excluded inventory file and perform sensitivity analysis.
Stegenga, Scott	2/18/2009	1.7	Prepare final listing of total excluded defective merchandise for the upcoming auction.
Stegenga, Scott	2/18/2009	1.2	Participate in store closing steering committee with K. Nay (CC), D. Strauss (CC), J. Churchill (CC), D. Steele (SB), and A. Jacobs (Tiger).
Stegenga, Scott	2/18/2009	1.2	Attend meeting with J. Marcum (CC), D. Strauss (CC), and K. Nay (CC) about the 44 closing stores and procedures for the remaining 500.
Stegenga, Scott	2/18/2009	0.8	Attend meeting with C. Gonzalez (CC) to determine remaining inventory levels and possible incorrect transfers.
Stegenga, Scott	2/18/2009	0.7	Attend meeting with K. Nay (CC) and D. Mascola (CC) to discuss problems encountered during the closing of 44 stores.
Stegenga, Scott	2/18/2009	0.7	Participate in discussions with M. O'Loughlin (FTI) regarding shrink in 44 closed locations.
Stegenga, Scott	2/18/2009	0.6	Participate on a call with W. Shepherd (CV) to discuss changes to APA.
Stegenga, Scott	2/18/2009	0.4	Participate on call with B. Taylor (TFL) about possibility of separate inventory bid.
Stegenga, Scott	2/18/2009	0.4	Participate on a call with S. Roemer (Talon) to discuss changes to APA.
Stegenga, Scott	2/18/2009	0.3	Attend meeting with R. Starr (CC) and K. Regan (FTI) on the different bids.
Stegenga, Scott	2/18/2009	0.1	Compose email to J. Marcum (CC) summarizing store closing timeline.
Stegenga, Scott	2/18/2009	0.1	Compose email to B. Melvin (LAP) with authorization email for site visits.
O'Loughlin, Morgan	2/18/2009	1.7	Create various sensitivities based on claw-back schedules submitted for salvage inventory.
O'Loughlin, Morgan	2/18/2009	1.3	Revise salvage inventory data to exclude gift cards.
O'Loughlin, Morgan	2/18/2009	1.2	Run comparisons on claw-back schedule and economics for salvage inventory bids.
O'Loughlin, Morgan	2/18/2009	1.1	Review revised APA from Hyper Microsystems for salvage inventory.
O'Loughlin, Morgan	2/18/2009	0.9	Update cost factor analysis based on updated inventory data.
O'Loughlin, Morgan	2/18/2009	0.9	Review revised APA from Channel Velocity for salvage inventory.
O'Loughlin, Morgan	2/18/2009	0.8	Update summary sheet for salvage inventory buckets.
O'Loughlin, Morgan	2/18/2009	0.7	Participate in discussions with S. Stegenga (FTI) regarding shrink in 44 closed locations.
Coulombe, Stephen L	2/19/2009	2.1	Analyze potential responses to liquidators request for settlement on initial 154 stores.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Regan, Kevin	2/19/2009	2.6	Participate on calls with W. Shepherd (CV) regarding new funding and a new proposal.
Regan, Kevin	2/19/2009	2.4	Continue to work with S. Stegenga (FTI) on the different bid proposals.
Regan, Kevin	2/19/2009	1.7	Continue to discuss with S. Roemer (Talon) and W. Shepherd (CV) on the business issues .
Regan, Kevin	2/19/2009	1.2	Participate on call with G. Yurofsky (Hyper Micro) and his team on contract issues.
Regan, Kevin	2/19/2009	1.1	Participate on call with B. Taylor (TFL) on a different strategy and the break up with Channel .
Regan, Kevin	2/19/2009	1.0	Participate on call with Talon counsel and I. Fredericks (SAMSF) on the Talon agency agreement.
Regan, Kevin	2/19/2009	0.8	Discuss with B. Taylor (TFL) over issues regarding the combination Channel and TFL .
Regan, Kevin	2/19/2009	0.7	Review the inventory contracts from Talon and channel.
Regan, Kevin	2/19/2009	0.6	Participate in further discussions on clearing up the claw back in the Talon contract with G. Yurofsky (Talon).
Regan, Kevin	2/19/2009	0.3	Discuss with J. Marcum (CC) on the different proposals and on security.
Regan, Kevin	2/19/2009	0.2	Discuss with M. Mosier (CC) on the changes in the bidding.
Waiting, Mark	2/19/2009	1.6	Revise liquidation analysis format and estimates to reflect abridged GOB period.
Ryba, Lauren	2/19/2009	0.5	Participate on call with M. Healy (CC) to have him update the daily GOB sales and have the client manage the process.
Stegenga, Scott	2/19/2009	2.4	Continue to work with K. Regan (FTI) on the different bid proposals.
Stegenga, Scott	2/19/2009	1.8	Create list of arguments for reduction of the cost factor in the 154 store GOB analysis.
Stegenga, Scott	2/19/2009	1.2	Attend meeting with C. Gonzalez (CC) and B. Fose (CC) on establishing process for determining shrink in the 44 closed locations and perform initial analysis.
Stegenga, Scott	2/19/2009	0.9	Participate on a call with Talon and Hyper Microsystems to discuss redline revisions to their APA.
Stegenga, Scott	2/19/2009	0.8	Participate in discussions with M. O'Loughlin (FTI) regarding cost factor reconciliation for 154 store GOB.
Stegenga, Scott	2/19/2009	0.7	Participate in store closing steering committee with K. Nay (CC), D. Strauss (CC), J. Churchill (CC), D. Steele (SB), and A. Jacobs (Tiger).
Stegenga, Scott	2/19/2009	0.7	Create per diem occupancy schedule for the 6 DC's that house excluded defective merchandise.
Stegenga, Scott	2/19/2009	0.6	Participate on a call with G. Yurovsky (Hyper Microsystems) to determine variance threshold levels for PRC inventory.
Stegenga, Scott	2/19/2009	0.3	Adjust inventory schedule to account for revised risk recall data.
Stegenga, Scott	2/19/2009	0.1	Compose email to G. Yurovsky (HM) containing schedules for APA.
Stegenga, Scott	2/19/2009	0.1	Compose email to I. Fredericks (SAMSF) containing step-down schedule.
Stegenga, Scott	2/19/2009	0.1	Compose email to W. Shepherd (CV) containing schedules for APA.
O'Loughlin, Morgan	2/19/2009	1.2	Analyze revised claw-back schedules from Talon and measure potential risk.
O'Loughlin, Morgan	2/19/2009	1.1	Create per diem occupancy costs for distribution center's as penalty for staying past deadline.

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O'Loughlin, Morgan	2/19/2009	1.1	Review final Gordon Brother's settlement invoice.
O'Loughlin, Morgan	2/19/2009	1.1	Summarize salvage inventory by DC detail and variance to manifests.
O'Loughlin, Morgan	2/19/2009	0.9	Review PRC only claw-back schedule from Channel Velocity.
O'Loughlin, Morgan	2/19/2009	0.9	Update salvage inventory summary with revised Risk Recall bucket.
O'Loughlin, Morgan	2/19/2009	0.8	Reconcile movement in PRC units for salvage inventory sale .
O'Loughlin, Morgan	2/19/2009	0.8	Participate in discussions with S. Stegenga (FTI) regarding cost factor reconciliation for 154 store GOB.
O'Loughlin, Morgan	2/19/2009	0.7	Update location exhibit for salvage inventory bids to include AEC location.
O'Loughlin, Morgan	2/19/2009	0.7	Provide Skadden with monthly rent figures for given rejected leases.
O'Loughlin, Morgan	2/19/2009	0.3	Use JV daily sales file to forecast projected proceeds to estate for consignment sales.
Coulombe, Stephen L	2/20/2009	1.4	Review updated responses to liquidators request for settlement on initial 154 stores with G. Galardi (SAMSF).
Coulombe, Stephen L	2/20/2009	1.1	Review proposed responses to liquidators request for settlement on initial 154 stores.
Duffy, Robert J	2/20/2009	0.7	Review current open items for GOB and potential problems that need addressing.
Coulombe, Stephen L	2/20/2009	0.6	Review current status of Agency Agreement reconciliation issues.
Regan, Kevin	2/20/2009	3.0	Participate on calls and internal discussions on the revised proposals with W. Shepherd (CV), R. Starr (CC) and Talon.
Regan, Kevin	2/20/2009	2.0	Continue to discuss with I. Fredericks (SAMSF) and W. Shepherd (CV) on a proposed APA.
Regan, Kevin	2/20/2009	1.6	Continue to discuss with W. Shepherd (CV) on business issues to complete the APA for next week's auction .
Regan, Kevin	2/20/2009	1.3	Discuss with M. Mosier (CC) on the new bidding by Channel Velocity.
Regan, Kevin	2/20/2009	0.4	Discuss with B. Fose (CC) on the 44 store shrink results.
Regan, Kevin	2/20/2009	0.1	Leave email and voicemail messages with B. Taylor (TFL) regarding new direction.
Regan, Kevin	2/20/2009	0.1	Send notice to G. Galardi (SAMSF) regarding the 155 store settlement.
Waiting, Mark	2/20/2009	0.9	Participate on call with counsel to discuss agency agreement issues.
Waiting, Mark	2/20/2009	0.9	Discuss sliding scale adjustments in agency agreement exhibits with J. Marcum (CC) .
Stegenga, Scott	2/20/2009	2.1	Attend meeting with D. Sutton (CC) to analyze sales and inventory data for the 154 store GOB reconciliation.
Stegenga, Scott	2/20/2009	1.2	Participate in store closing steering committee with K. Nay (CC), D. Strauss (CC), J. Churchill (CC), D. Steele (SB), and A. Jacobs (Tiger).
Stegenga, Scott	2/20/2009	0.7	Review payroll data from the 154 store GOB sale.
O'Loughlin, Morgan	2/20/2009	1.1	Review and create sensitivities on updated PRC claw-back schedule.
O'Loughlin, Morgan	2/20/2009	0.9	Tie out JV shrink assumptions per phasing schedule.
O'Loughlin, Morgan	2/20/2009	0.8	Create language for exhibit regarding audit of PRC inventory.
O'Loughlin, Morgan	2/20/2009	0.6	Review revised APA from Channel Velocity for salvage inventory.

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O'Loughlin, Morgan	2/20/2009	0.6	Review final Open Order/ PO file.
Regan, Kevin	2/21/2009	1.4	Review the latest 2 contracts from Talon and Channel Velocity .
Regan, Kevin	2/21/2009	0.4	Visit the Circuit City Paramus store to view the inventory condition.
Regan, Kevin	2/21/2009	0.2	Circulate the Skadden escrow language and suggested changes to the audit process to Talon and Channel.
Coulombe, Stephen L	2/22/2009	0.6	Analyze potential adjustments to guarantee amount as calculated by the Company.
Regan, Kevin	2/22/2009	1.2	Respond to emails from I. Fredericks (SAMSF) and W. Shepherd (CV) on business issues.
Regan, Kevin	2/22/2009	0.5	Circulate and respond to emails from W. Shepherd (CV), S. Roemer (Talon) on escrow and other issues.
Regan, Kevin	2/22/2009	0.3	Comprise current status update of 155 store audit and other issues with Circuit City.
Coulombe, Stephen L	2/23/2009	0.8	Discuss status of Agency Agreement reconciliation issues with G. Galardi (SAMSF).
Regan, Kevin	2/23/2009	1.5	Continue to discuss with W. Shepherd (CV) regarding his proposal and the related audit and step down.
Regan, Kevin	2/23/2009	1.4	Continue to discuss with W. Shepherd (CV) regarding final changes to his proposal.
Regan, Kevin	2/23/2009	0.9	Participate in further discussions with R. Starr (CC) regarding the audit and the step down schedule.
Regan, Kevin	2/23/2009	0.9	Participate on call with W. Shepherd (CV), I. Fredericks (SAMSF) and CV's counsel on legal issues regarding APA.
Regan, Kevin	2/23/2009	0.8	Participate on call with W. Shepherd (CV) on legal issues compared to the generic APA from Hyper Micro.
Regan, Kevin	2/23/2009	0.7	Review of latest draft APA's from Channel and Talon/Hyper Micro.
Regan, Kevin	2/23/2009	0.6	Discuss with G. Yurofsky regarding the timing of the auction and the condition of the APA.
Regan, Kevin	2/23/2009	0.6	Discuss with S. Stegenga (FTI) about the 155 store audit and update on bidding.
Regan, Kevin	2/23/2009	0.4	Participate on call with I. Fredericks (SAMSF) about the audit calculation and the related instructions.
Regan, Kevin	2/23/2009	0.3	Participate on call with I. Fredericks (SAMSF) about timing and open issues with the 2 bidders.
Regan, Kevin	2/23/2009	0.3	Discuss with R. Starr (CC) on audit process and the audit related exhibits.
Cashman, Brian	2/23/2009	0.4	Review analysis of estimated proceeds from GOB under various scenarios with J. Marcum (CC).
Stegenga, Scott	2/23/2009	1.9	Create exhibit for projected return for GOB based on sales data and expenses reported to date.
Stegenga, Scott	2/23/2009	1.3	Participate in store closing steering committee with K. Nay (CC), D. Strauss (CC), J. Churchill (CC), D. Steele (SB), and A. Jacobs (Tiger).
Stegenga, Scott	2/23/2009	0.9	Analyze current GOB sale level by subcategory and determine weeks of supply for remaining inventory.
Stegenga, Scott	2/23/2009	0.6	Discuss with K. Regan (FTI) about the 155 store audit and update on bidding.
O'Loughlin, Morgan	2/23/2009	1.3	Participate in meeting with C. Eicher (Gordon Brother's) regarding finalizing 154 GOB reconciliation.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
O'Loughlin, Morgan	2/23/2009	1.2	Prorate telecom expenses incurred for 154 store GOB for expense reconciliation.
O'Loughlin, Morgan	2/23/2009	1.2	Participate in meeting with K. Bradshaw (CC) regarding expense reconciliation for 154 store GOB.
O'Loughlin, Morgan	2/23/2009	1.1	Review latest JV sales file to solve for Gross Inventory assumptions.
O'Loughlin, Morgan	2/23/2009	0.9	Review Gordon Brothers Payroll reconciliation for 154 store GOB.
O'Loughlin, Morgan	2/23/2009	0.9	Participate in steering committee GOB call regarding final store closing processes.
O'Loughlin, Morgan	2/23/2009	0.9	Verify per diem calculation based on store closing dates for 154 store GOB.
O'Loughlin, Morgan	2/23/2009	0.6	Review DC per diem calculation with L. Fay (CC).
O'Loughlin, Morgan	2/23/2009	0.6	Review redline of APA from Channel Velocity.
O'Loughlin, Morgan	2/23/2009	0.5	Review Gordon Brother's benefits assumptions compared to cap.
Coulombe, Stephen L	2/24/2009	1.9	Review and edit responses to liquidators request for settlement on initial 154 stores.
Coulombe, Stephen L	2/24/2009	0.9	Review updated analysis regarding cost factor on 567 closing stores.
Regan, Kevin	2/24/2009	3.5	Continue to discuss with CV and Hyper Micro concerning the progress on the APA's and the timing of the auction.
Regan, Kevin	2/24/2009	2.6	Continue to discuss with Hyper Micro and CV regarding the timing of the audits and the closing of the sale.
Regan, Kevin	2/24/2009	1.9	Discuss with Hyper Micro and CV regarding the last minute changes to the APA's involving "next best offers".
Regan, Kevin	2/24/2009	1.5	Discuss with S. Stegenga (FTI) and C. Gonzalez (CC) concerning the 154 store GOB reconciliation.
Regan, Kevin	2/24/2009	1.4	Participate on calls with the two bidders on the step down schedule and the audit timing and process.
Regan, Kevin	2/24/2009	0.5	Attend meeting with J. Marcum (CC) and C. Gonzalez (CC) concerning Panasonic inventory and the GOB shrink.
Regan, Kevin	2/24/2009	0.3	Attend meeting with L. Fay (CC) over the warehouse audits over the weekend and Monday.
Regan, Kevin	2/24/2009	0.3	Discuss the concern for revising the CV step down schedule from W. Shepherd (CV).
Regan, Kevin	2/24/2009	0.3	Discuss with W. Shepherd's (CV) backer concerning the financial viability of the CV bid.
Stegenga, Scott	2/24/2009	1.6	Calculate necessary discounts needed to achieve liquidator projected sales forecasts and comparison to projection provided to the bank.
Stegenga, Scott	2/24/2009	1.5	Create series of exhibits and back up data for determining the cost factor in the 154 store GOB to negotiate with Gordon Brothers and Hilco.
Stegenga, Scott	2/24/2009	1.5	Discuss with K. Regan (FTI) and C. Gonzalez (CC) concerning the 154 store GOB reconciliation.
Stegenga, Scott	2/24/2009	0.9	Participate in store closing steering committee with K. Nay (CC), D. Strauss (CC), J. Churchill (CC), D. Steele (SB), and A. Jacobs (Tiger).
Stegenga, Scott	2/24/2009	0.7	Participate on a call with M. Pecora (GB) discussing liquidator backup data for the cost factor reconciliation.
Stegenga, Scott	2/24/2009	0.7	Participate in meeting with M. O'Loughlin (FTI), H. Merten (CC), L. Patton (CC) regarding payroll reconciliation for 154 store GOB.

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Stegenga, Scott	2/24/2009	0.4	Review proposed correspondence to store directors with D. Mascola (CC).
O'Loughlin, Morgan	2/24/2009	1.3	Integrate Payroll Data for 154 stores into per diem payroll schedule.
O'Loughlin, Morgan	2/24/2009	1.3	Perform payroll reconciliation and analysis for 154 store GOB.
O'Loughlin, Morgan	2/24/2009	1.3	Use daily payroll files to back out post closing payroll expenses incurred for 154 store GOB.
O'Loughlin, Morgan	2/24/2009	0.9	Create summary sheet for expenses for 154 store GOB reconciliation.
O'Loughlin, Morgan	2/24/2009	0.9	Participate in discussions with J. Marcum (CC) regarding shrink assumptions and forecasting proceeds to estate for GOB sales.
O'Loughlin, Morgan	2/24/2009	0.8	Prorate bad debt portion for December expense for 154 store reconciliation.
O'Loughlin, Morgan	2/24/2009	0.8	Add payroll tax to base payroll per Hewitt data.
O'Loughlin, Morgan	2/24/2009	0.8	Participate in meetings with C. Eicher (CC) to synch payroll assumptions in 154 store GOB.
O'Loughlin, Morgan	2/24/2009	0.7	Participate in meeting with S. Stegenga (FTI), H. Merten (CC), L. Patton (CC) regarding payroll reconciliation for 154 store GOB.
O'Loughlin, Morgan	2/24/2009	0.7	Prorate armored car expense for 154 Store GOB.
O'Loughlin, Morgan	2/24/2009	0.3	Create summary sheet for expense reconciliation for 154 store GOB.
Coulombe, Stephen L	2/25/2009	1.0	Review and edit updated responses to liquidators request for settlement on initial 154 stores.
Coulombe, Stephen L	2/25/2009	0.7	Discuss status of Agency Agreement reconciliation issues with K. Regan (FTI) and G. Galardi (SAMSF).
Regan, Kevin	2/25/2009	1.5	Participate on calls with Hyper Micro and CV on the subject of 'deposits' and the timing of the auction.
Regan, Kevin	2/25/2009	1.5	Participate in the auction process with L. Fay (CC) and R. Starr (CC) .
Regan, Kevin	2/25/2009	1.1	Continue to discuss with G. Yurofsky (Hyper Micro) and W. Shepherd (CV) regarding the exchanged APA's and last minute questions.
Regan, Kevin	2/25/2009	0.7	Discuss status of Agency Agreement reconciliation issues with S. Coulombe (FTI) and G. Galardi (SAMSF).
Regan, Kevin	2/25/2009	0.4	Continue to discuss regarding financial adjustments with W. Shepherd (CV) over deposits and next best offer.
Regan, Kevin	2/25/2009	0.3	Discuss with L. Fay (CC) and R. Starr (CC) regarding next steps concerning the audit and Hyper Micro's timetable.
Regan, Kevin	2/25/2009	0.3	Discuss with R. Starr (CC) and L. Fay (CC) on the timing of the audit and use of Saturday for auditing.
Regan, Kevin	2/25/2009	0.3	Discuss with S. Stegenga (FTI) regarding the 154 store presentation.
Regan, Kevin	2/25/2009	0.3	Discuss with M. Atkinson (Proviti) concerning the inventory bids and the auction.
Regan, Kevin	2/25/2009	0.2	Participate on call with M. Atkinson (Protiviti) on deposits and question on financial viability of bidders.
Regan, Kevin	2/25/2009	0.2	Discuss with G. Yurofsky (Hyper Micro) regarding break up with Talon Capital.
Regan, Kevin	2/25/2009	0.2	Discuss with F. Shalit (Hyper Micro) regarding the audit schedule and the Tuesday closing.
Waiting, Mark	2/25/2009	1.1	Review liquidators analysis of impact of cost factor and revise cost factor analysis.

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Cashman, Brian	2/25/2009	0.4	Discuss last day of GOB and controls around ringing through remaining inventory with S. Stegenga (FTI).
Cashman, Brian	2/25/2009	0.2	Review store closing notice from liquidators.
Ryba, Lauren	2/25/2009	1.2	Follow up with R. Bennett (CC) to determine the sales reporting process for daily GOB sales as the IT department changed over staff again.
Stegenga, Scott	2/25/2009	1.3	Participate in various meetings with C. Eicher (Gordon Brothers) and M. O'Loughlin (FTI) regarding open items on reconciliation for 154 store GOB.
Stegenga, Scott	2/25/2009	1.2	Participate in meeting with M. O'Loughlin (FTI) and C. Eicher (Gordon Brothers) regarding payroll and other expense reconciliation.
Stegenga, Scott	2/25/2009	0.9	Participate in store closing steering committee with K. Nay (CC), D. Strauss (CC), J. Churchill (CC), D. Steele (SB), and A. Jacobs (Tiger).
Stegenga, Scott	2/25/2009	0.7	Discuss PTO assumptions with M. O'Loughlin (FTI) for payroll reconciliation.
Stegenga, Scott	2/25/2009	0.6	Contact various CC employees to determine wire instructions for deposit from Hyper Microsystems.
Stegenga, Scott	2/25/2009	0.4	Discuss last day of GOB and controls around ringing through remaining inventory with B. Cashman (FTI).
Stegenga, Scott	2/25/2009	0.4	Reference previous payroll files to determine full time and part time employees and payroll rates for the 154 store GOB.
Stegenga, Scott	2/25/2009	0.3	Discuss with K. Regan (FTI) regarding the 154 store presentation.
O'Loughlin, Morgan	2/25/2009	1.4	Conduct analysis comparing Hewitt payroll files against daily estimate files for 154 store GOB.
O'Loughlin, Morgan	2/25/2009	1.3	Participate in various meetings with C. Eicher (Gordon Brothers) and S. Stegenga (FTI) regarding open items on reconciliation for 154 store GOB.
O'Loughlin, Morgan	2/25/2009	1.2	Participate in meeting with S. Stegenga (FTI) and C. Eicher (Gordon Brothers) regarding payroll and other expense reconciliation.
O'Loughlin, Morgan	2/25/2009	1.1	Integrate excluded employee list into payroll analysis for 154 store GOB.
O'Loughlin, Morgan	2/25/2009	1.1	Update slides for 154 store GOB reconciliation.
O'Loughlin, Morgan	2/25/2009	0.9	Participate in meeting with K. Bradshaw (CC) regarding expense reconciliation for 154 store GOB.
O'Loughlin, Morgan	2/25/2009	0.7	Discuss PTO assumptions with S. Stegenga (FTI) for payroll reconciliation.
O'Loughlin, Morgan	2/25/2009	0.7	Review incentive payouts with H. Merten (CC) for 154 store GOB.
O'Loughlin, Morgan	2/25/2009	0.7	Use payroll census file to cross reference part time and full time employees in 154 store GOB.
O'Loughlin, Morgan	2/25/2009	0.6	Review Health and Welfare policy and allocations for benefits reconciliation.
O'Loughlin, Morgan	2/25/2009	0.4	Update expense reconciliation summary with latest assumptions.
O'Loughlin, Morgan	2/25/2009	0.4	Update net recovery analysis with JV's latest sales report.
Coulombe, Stephen L	2/26/2009	1.5	Discuss potential settlement on initial 154 stores with G. Galardi (SAMSF) and J. Marcum (CC) and representatives of liquidator JV.
Coulombe, Stephen L	2/26/2009	1.2	Review responses to liquidators request for settlement on initial 154 stores with G. Galardi (SAMSF) and J. Marcum (CC).

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Duffy, Robert J	2/26/2009	1.1	Participate on a call with D. Steele (SB) for review an update on the GOB.
Coulombe, Stephen L	2/26/2009	0.9	Assess range of settlement options and impact to Estate on original 154 stores.
Duffy, Robert J	2/26/2009	0.8	Review steering committee notes for case updates.
Regan, Kevin	2/26/2009	0.7	Respond to emails regarding finalizing the Hyper Micro contract and coordinating the wiring of the deposit.
Regan, Kevin	2/26/2009	0.5	Review the latest 154 store fee presentation from S. Stegenga (FTI).
Regan, Kevin	2/26/2009	0.4	Review a revised draft of the 154 store GOB settlement proposal.
Regan, Kevin	2/26/2009	0.3	Participate on call with M. Atkinson (Protiviti) regarding details on the PRC merchandise.
Regan, Kevin	2/26/2009	0.3	Participate on call with S. Stegenga (FTI) regarding changes to the 154 store presentation.
Regan, Kevin	2/26/2009	0.3	Review the final APA from I. Fredericks (SAMSF).
Regan, Kevin	2/26/2009	0.3	Respond to emails regarding the deposit by Hyper Micro and the final contract.
Regan, Kevin	2/26/2009	0.3	Participate on call with R. Starr (CC) regarding the non PRC merchandise.
Regan, Kevin	2/26/2009	0.2	Discuss with I. Fredericks (SAMSF) regarding finalizing the APA.
Regan, Kevin	2/26/2009	0.2	Participate on call with D. Steele (SB) over reconciliation process.
Regan, Kevin	2/26/2009	0.2	Participate on call with F. Shalit (Hyper Micro) regarding staffing concerns and the initial audits.
Waiting, Mark	2/26/2009	2.2	Prepare liquidator fee settlement deck for first 154 store closing.
Waiting, Mark	2/26/2009	2.0	Revise liquidator settlement deck and update excel schedules per edits from counsel .
Stegenga, Scott	2/26/2009	1.9	Revise presentation for 154 store GOB reconciliation with updated data .
Stegenga, Scott	2/26/2009	1.4	Perform analysis on remaining Panasonic consignment merchandise.
Stegenga, Scott	2/26/2009	1.2	Perform analysis on various shrink scenarios and the effect on the GOB proceeds.
Stegenga, Scott	2/26/2009	0.8	Participate in store closing steering committee with K. Nay (CC), D. Strauss (CC), J. Churchill (CC), D. Steele (SB), and A. Jacobs (Tiger).
Stegenga, Scott	2/26/2009	0.8	Participate on a call for the store closing steering committee with CC and liquidator employees including K. Nay (CC), D. Strauss (CC), J. Churchill (CC), D. Steele (SB), and A. Jacobs (Tiger).
Stegenga, Scott	2/26/2009	0.5	Review the latest 154 store fee presentation from K. Regan (FTI).
Stegenga, Scott	2/26/2009	0.4	Attend meeting with J. Marcum (CC) to discuss amount of remaining Panasonic merchandise.
Stegenga, Scott	2/26/2009	0.3	Participate on call with K. Regan (FTI) regarding changes to the 154 store presentation.
O'Loughlin, Morgan	2/26/2009	1.8	Participate in various meetings with C. Eicher (Gordon Brothers) to tie out payroll for 154 store GOB.
O'Loughlin, Morgan	2/26/2009	1.6	Finalize other expense reconciliation items and summarize for presentation.
O'Loughlin, Morgan	2/26/2009	0.9	Revise 154 store reconciliation slides with latest expense findings.
O'Loughlin, Morgan	2/26/2009	0.9	Work with HR to get Hewitt payroll processing fee documents.
O'Loughlin, Morgan	2/26/2009	0.7	Review presentation of 154 reconciliation.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
O'Loughlin, Morgan	2/26/2009	0.6	Work with H. Merten (CC) to get health and welfare documentation for benefits reconciliation.
Coulombe, Stephen L	2/27/2009	1.4	Revise analysis to be provided to representatives of liquidator JV for settlement purposes.
Duffy, Robert J	2/27/2009	0.8	Review current inventory levels for final week of GOB.
Coulombe, Stephen L	2/27/2009	0.6	Participate in teleconference to make settlement offer on initial 154 stores with G. Galardi (SAMSF), J. Marcum (CC) and S. Stegenga (FTI) and representatives of liquidator JV.
Coulombe, Stephen L	2/27/2009	0.5	Participate in teleconference to discuss range of settlement on initial 154 stores with G. Galardi (SAMSF), J. Marcum (CC) and K. Regan (FTI).
Regan, Kevin	2/27/2009	0.5	Participate on a conference call with S. Coulombe (FTI), J. Marcum (CC) and G. Galardi (SAMSF), on the 154 store GOB deck.
Regan, Kevin	2/27/2009	0.3	Review emails regarding issues with the manifests and the audit of non PRC goods.
Regan, Kevin	2/27/2009	0.2	Continue to respond to emails regarding Hyper Micro's deposit to Skadden and concerns over the non PRC merchandise.
Cashman, Brian	2/27/2009	0.3	Review agency agreement section 3.5 regarding weekly sale reconciliation and discuss with S. Stegenga (FTI).
Ryba, Lauren	2/27/2009	0.2	Follow up with D. Ramsey (CC) to obtain Systemax and Hilco bids and forward to Protiviti team.
Stegenga, Scott	2/27/2009	1.2	Create final presentation for internal discussion of 154 store GOB reconciliation.
Stegenga, Scott	2/27/2009	1.0	Perform analysis on various scenarios involving cost factor threshold and inventory mix to determine effect on 154 GOB reconciliation.
Stegenga, Scott	2/27/2009	0.9	Analyze current GOB sale level by subcategory and determine weeks of supply for remaining inventory.
Stegenga, Scott	2/27/2009	0.9	Participate on a call with G. Galardi (SAMSF) and J. Marcum (CC) on 154 store GOB reconciliation.
Stegenga, Scott	2/27/2009	0.6	Participate in teleconference to make settlement offer on initial 154 stores with G. Galardi (SAMSF), J. Marcum (CC) and S. Coulombe (FTI) and representatives of liquidator JV.
Stegenga, Scott	2/27/2009	0.3	Review agency agreement section 3.5 regarding weekly sale reconciliation and discuss with B. Cashman (FTI).
O'Loughlin, Morgan	2/27/2009	1.3	Create cure analysis for all California leases.
O'Loughlin, Morgan	2/27/2009	0.9	Allocate Hewitt processing fees to GOB sales based on headcount assumptions.
O'Loughlin, Morgan	2/27/2009	0.8	Update net recovery analysis with JV's latest sales report.
O'Loughlin, Morgan	2/27/2009	0.7	Participate on steering committee call with CC GOB team.
Coulombe, Stephen L	2/28/2009	0.7	Analyze baseline projected recovery scenario provided by liquidator JV for 567 stores.
Regan, Kevin	2/28/2009	0.6	Visit the Circuit City in Paramus to observe the GOB.
Regan, Kevin	2/28/2009	0.2	Respond to emails from Hyper Micro regarding the audit and issues for Tuesday's closing.
Coulombe, Stephen L	3/2/2009	0.9	Finalize analysis relating to settlement with liquidator JV for the initial 154 store closings.
Coulombe, Stephen L	3/2/2009	0.8	Participate on a call with S. Stegenga (FTI), M. Atkinson (Protiviti), and J. Crockett (Protiviti) to discuss the 154 GOB reconciliation and other GOB issues.
Coulombe, Stephen L	3/2/2009	0.7	Review information relating to open box discounts relative to 154 store closing deal prior to distribution to UCC's financial advisors.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Coulombe, Stephen L	3/2/2009	0.6	Review information relating to clearance discounts relative to 154 store closing deal prior to distribution to UCC's financial advisors.
Coulombe, Stephen L	3/2/2009	0.2	Participate on call with K. Regan (FTI) over planned conference call with D. Steele (SB) and S. Carpenter (SB) over the 567 store reconciliation.
Regan, Kevin	3/2/2009	0.2	Respond to several emails on the proposed settlement and involvement of the UCC on the 154 stores.
Regan, Kevin	3/2/2009	0.1	Email I. Fredericks (SAMSF) regarding audit results and concerns over warranty language in contract.
Regan, Kevin	3/2/2009	0.1	Circulate email to D. Steele (SB) and S. Carpenter (SB) over pending conference call during mid-week.
Stegenga, Scott	3/2/2009	0.9	Calculate the effect of display merchandise on the reduction of retail values for the GOB reconciliation.
Stegenga, Scott	3/2/2009	0.9	Work with M. O'Loughlin (FTI) to finalize 154 GOB Reconciliation items.
Stegenga, Scott	3/2/2009	0.8	Participate on a call with S. Coulombe (FTI), M. Atkinson (Protiviti), and J. Crockett (Protiviti) to discuss the 154 GOB reconciliation and other GOB issues.
Stegenga, Scott	3/2/2009	0.8	Create a summary exhibit that displays the reduction to retail value by inventory type (open box, display, etc..).
Stegenga, Scott	3/2/2009	0.6	Participate on a on call with the CC store closing steering committee including K. Nay (CC), J. Churchill (CC), and D. Strauss (CC) .
O'Loughlin, Morgan	3/2/2009	1.4	Finalize other expenses summary for 154 Store GOB Reconciliation.
O'Loughlin, Morgan	3/2/2009	0.9	Work with S. Stegenga (FTI) to finalize 154 GOB Reconciliation items.
O'Loughlin, Morgan	3/2/2009	0.9	Participate in GOB steering committee meeting .
O'Loughlin, Morgan	3/2/2009	0.7	Update GOB Recovery model with latest sales and COGS report.
Coulombe, Stephen L	3/3/2009	0.8	Discuss lease rejection procedures with B. Cashman (FTI) following notice from liquidator JV for 567 stores as of March 8.
Coulombe, Stephen L	3/3/2009	0.6	Discuss process for finalizing reconciliation of sale including calculation of guarantee amount.
Coulombe, Stephen L	3/3/2009	0.6	Analyze store closing sales and gross margin to date versus plan for remaining 567 stores.
Coulombe, Stephen L	3/3/2009	0.5	Discuss approach for resolving issues relating to 567 store closings with K. Regan (FTI).
Regan, Kevin	3/3/2009	0.6	Participate in meeting with M. Stinde (CC) on shrink and security bonus for store management.
Regan, Kevin	3/3/2009	0.6	Participate in meeting with B. Fose (CC) over inventory reconciliation issues.
Regan, Kevin	3/3/2009	0.5	Participate in meeting with D. Steele (SB) and M. Stinde (CC) on security and shrink issues for reconciliation.
Regan, Kevin	3/3/2009	0.5	Discuss approach for resolving issues relating to 567 store closings with S. Coulombe (FTI).
Regan, Kevin	3/3/2009	0.4	Continue to analyze shrinkage issues involving the inventory reconciliation.
Regan, Kevin	3/3/2009	0.4	Review draft motion of 154 store asset sale for I. Fredericks (SAMSF).
Regan, Kevin	3/3/2009	0.3	Participate in discussion with D. Steele (SB) and D. Dickey (JV) concerning inventory threshold calculation and other assumptions.
Regan, Kevin	3/3/2009	0.3	Prepare for meeting with D. Steele (SB) concerning steps to complete reconciliation.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Regan, Kevin	3/3/2009	0.3	Review the latest sales results and inventory balance against plan and FTI estimates for the 567 GOB sale.
Regan, Kevin	3/3/2009	0.2	Participate on call with S. Coulombe (FTI) over planned conference call with D. Steele (SB) and S. Carpenter (SB) over the 567 store reconciliation.
Regan, Kevin	3/3/2009	0.2	Review proposed sale agreement on the 'spider tags' that the liquidators were proposing to sell to Kohl's.
Regan, Kevin	3/3/2009	0.2	Respond to emails from M. Atkinson (Protiviti) on questions for the UCC on details of the defective goods.
Regan, Kevin	3/3/2009	0.2	Coordinate answers on the 'risk return' inventory questions from M. Atkinson (Protiviti) for the UCC meeting.
Regan, Kevin	3/3/2009	0.1	Review emails on the cleaning and sale of IBM equipment in the stores.
Regan, Kevin	3/3/2009	0.1	Review the proposal from IBM over the sale arrangement for 350 stores from I. Fredericks (SAMSF).
Regan, Kevin	3/3/2009	0.1	Email S. Stegenga (FTI) on Marion and inventory issues.
Regan, Kevin	3/3/2009	0.1	Review email from K. Nay (CC) regarding the shrink bonus for the store closing team.
Cashman, Brian	3/3/2009	0.8	Discuss lease rejection procedures with S. Coulombe (FTI) following notice from liquidator JV for 567 stores as of March 8.
Stegenga, Scott	3/3/2009	0.5	Participate on a call with B. Fose (CC) to discuss the shrink in the 44 stores that recently closed.
O'Loughlin, Morgan	3/3/2009	0.6	Correspond with CC reporting teams regarding POS reporting system issues.
Coulombe, Stephen L	3/4/2009	0.7	Participate on call with K. Regan (FTI) and D. Steele (SB) on the reconciliation process and initial estimates of the GOB.
Regan, Kevin	3/4/2009	0.7	Participate on call with S. Coulombe (FTI) and D. Steele (SB) on the reconciliation process and initial estimates of the GOB.
Regan, Kevin	3/4/2009	0.4	Participate on call with S. Stegenga (FTI) on the waterfall schedule from D. Steele (SB) regarding the 567 store liquidation.
Regan, Kevin	3/4/2009	0.3	Participate on call with S. Stegenga (FTI) on the waterfall schedule from D. Steele (SB) regarding the 567 store liquidation.
Regan, Kevin	3/4/2009	0.1	Review email on the IBM settlement on the 350 stores and sign off by the UCC.
Regan, Kevin	3/4/2009	0.1	Send email follow up on sale of spider tags by G. Goldsmith (JV) to Kohl's with I. Fredericks (SAMSF).
Regan, Kevin	3/4/2009	0.1	Review the revised schedule of the 567 store GOB waterfall and forwarded the same to S. Stegenga (FTI) and M. O'Loughlin (FTI).
Stegenga, Scott	3/4/2009	0.4	Participate on a call with K. Regan (FTI) on the waterfall schedule from D. Steele (SB) regarding the 567 store liquidation.
Stegenga, Scott	3/4/2009	0.3	Participate on a call with K. Regan (FTI) on the waterfall schedule from D. Steele (SB) regarding the 567 store liquidation.
Stegenga, Scott	3/4/2009	0.1	Review the revised schedule of the 567 store GOB waterfall and discuss with K. Regan (FTI) and M. O'Loughlin (FTI).
O'Loughlin, Morgan	3/4/2009	0.9	Participate in GOB steering committee meeting .
O'Loughlin, Morgan	3/4/2009	0.7	Update GOB recovery model with latest actuals.
O'Loughlin, Morgan	3/4/2009	0.6	Work with B. Fose (CC) regarding 44 Store Shrink Calculation Assumptions.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
O'Loughlin, Morgan	3/4/2009	0.4	Investigate payroll issue for JV.
O'Loughlin, Morgan	3/4/2009	0.1	Review the revised schedule of the 567 store GOB waterfall and discuss with K. Regan (FTI) and S. Stegenga (FTI).
Duffy, Robert J	3/5/2009	0.8	Review updated sensitivity schedule from JV including shrink and threshold assumptions.
Coulombe, Stephen L	3/5/2009	0.6	Analyze updated baseline projected recovery scenario provided by liquidator JV for 567 stores.
Coulombe, Stephen L	3/5/2009	0.5	Review settlement letter with liquidator JV relating to 154 store closing.
O'Loughlin, Morgan	3/5/2009	1.2	Review payroll processing allocation with H. Merten (CC) for 567 store GOB.
O'Loughlin, Morgan	3/5/2009	1.1	Participate in meeting with D. Dickey (GA), C. Steves (GA) and C. Gonzalez (CC) regarding inventory reconciliation items.
O'Loughlin, Morgan	3/5/2009	1.1	Participate in meeting with C. Gonzalez (CC) regarding shrink assumptions for remainder of GOB.
O'Loughlin, Morgan	3/5/2009	0.8	Create analysis for allocating Hewitt payroll processing fee to 567 GOB stores.
O'Loughlin, Morgan	3/5/2009	0.7	Participate in discussions with B. Fose (CC) regarding final inventory reconciliation strategy.
O'Loughlin, Morgan	3/5/2009	0.6	Investigate AEC Inventory receipt amount in JV Recovery Scenarios.
O'Loughlin, Morgan	3/5/2009	0.6	Participate in discussions with S. Smith (GA) regarding 80/20 SKU's sold in GOB.
O'Loughlin, Morgan	3/5/2009	0.4	Follow up with Inventory Planning regarding AEC inventory received after the deadline and prevailing discount.
Coulombe, Stephen L	3/6/2009	1.1	Discuss proposed settlement with liquidator JV with M. Atkinson (Protiviti).
Duffy, Robert J	3/6/2009	0.9	Review current open items for GOB and potential problems that need addressing.
Coulombe, Stephen L	3/6/2009	0.7	Analyze source data for proposed adjustment relating to display inventory in 154 store closing deal.
O'Loughlin, Morgan	3/6/2009	1.2	Review detailed file of scheduled GOB payments and per diem calculation.
O'Loughlin, Morgan	3/6/2009	1.2	Prepare and attend final GOB steering committee meeting to finalize store closing processes.
O'Loughlin, Morgan	3/6/2009	0.7	Work with K. Pritchard (CC) to get gift card sales redeemed during 567 store GOB.
O'Loughlin, Morgan	3/6/2009	0.7	Work with M. Wilhelm (CC) to create armored car expense worksheet for 567 Store GOB .
O'Loughlin, Morgan	3/6/2009	0.7	Review final store closing schedule from CC store operations.
O'Loughlin, Morgan	3/6/2009	0.6	Provide summary of final GOB steering committee for internal distribution.
Coulombe, Stephen L	3/9/2009	1.5	Analyze store closing sales and gross margin for final weekend of sales versus plan for remaining 567 stores.
Coulombe, Stephen L	3/9/2009	0.8	Discuss process to reconcile store closing sales with G. Galardi (SAMSF), J. Marcum (CC) and K. Regan (FTI).
Regan, Kevin	3/9/2009	0.8	Discuss process to reconcile store closing sales with G. Galardi (SAMSF), J. Marcum (CC) and S. Coulombe (FTI).
Regan, Kevin	3/9/2009	0.7	Review new schedule from D. Steele (SB) regarding range of recoveries on the GOB.
O'Loughlin, Morgan	3/9/2009	0.8	Confirm gift cards redeemed during GOB period to get to actual cash receipts.

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O'Loughlin, Morgan	3/9/2009	0.8	Work with M. Healy (CC) to calculate GOB net recovery and assumptions.
O'Loughlin, Morgan	3/9/2009	0.7	Review updated baseline recovery for assumptions on thresholds.
O'Loughlin, Morgan	3/9/2009	0.6	Participate on a call with D. Dickey (GA) regarding change of minimum inventory threshold penalty.
Coulombe, Stephen L	3/10/2009	0.4	Discuss process to reconcile store closing sales with representatives of liquidator JV for settlement purposes.
O'Loughlin, Morgan	3/10/2009	1.2	Participate on a call with S. Smith (GA) and C. Gonzalez (CC) regarding inventory reconciliation items.
O'Loughlin, Morgan	3/10/2009	1.1	Prepare and participate on call with D. Steele (SB Capital), S. Smith (GA), and C. Gonzalez (CC) regarding inventory reconciliation process.
O'Loughlin, Morgan	3/10/2009	0.9	Participate in meeting with C. Gonzalez (CC) and the inventory team on inventory reconciliation.
O'Loughlin, Morgan	3/10/2009	0.9	Prepare and participate in meeting with C. Gonzalez (CC) regarding inventory reconciliation process and strategy.
O'Loughlin, Morgan	3/10/2009	0.8	Participate in meeting with D. Steele (SB) regarding reconciliation timing and issues.
O'Loughlin, Morgan	3/10/2009	0.7	Participate in discussions with B. Fose (CC) regarding consignment list of SKU's sold in GOB.
Coulombe, Stephen L	3/11/2009	1.5	Develop analysis to support potential responses to liquidators assertion on guarantee amount relating to 567 stores.
Coulombe, Stephen L	3/11/2009	0.9	Participate on conference call with K. Regan (FTI) and J. Marcum (CC) on settlement negotiations with liquidators.
Regan, Kevin	3/11/2009	1.8	Participate in meeting with B. Fose (CC) on inventory analysis for the liquidator settlement.
Regan, Kevin	3/11/2009	1.4	Continue analysis and review of the shrinkage and reconciliation issues for GOB resolution.
Regan, Kevin	3/11/2009	0.9	Participate in further discussions with B. Fose (CC) on reconciliation issues.
Regan, Kevin	3/11/2009	0.9	Participate on conference call with S. Coulombe (FTI) and J. Marcum (CC) on settlement negotiations with liquidators.
Regan, Kevin	3/11/2009	0.8	Participate in meeting with J. Marcum (CC) on IP negotiations and liquidator strategy.
Regan, Kevin	3/11/2009	0.5	Review the Hilco motion and discussed suggested changes with I. Fredericks (SAMSF).
Regan, Kevin	3/11/2009	0.5	Review inventory schedule from B. Fose (CC).
Regan, Kevin	3/11/2009	0.4	Discuss settlement framework with D. Steele (SB).
Regan, Kevin	3/11/2009	0.3	Participate in meeting with D. Steele (SB) concerning settlement structural proposal.
Regan, Kevin	3/11/2009	0.3	Review the waterfall with M. O'Loughlin (FTI).
O'Loughlin, Morgan	3/11/2009	1.2	Compare JV sensitivity schedule for GOB with internal schedule and test agency agreement assumptions.
O'Loughlin, Morgan	3/11/2009	1.1	Participate in meeting with K. Bradshaw (CC) regarding other expenses to be added into the GOB settlement.
O'Loughlin, Morgan	3/11/2009	0.5	Review 80/20 Items file from S. Smith (GA).
O'Loughlin, Morgan	3/11/2009	0.4	Communicate strategy for using 80/20 items list as a reconciling item for net proceeds and shrink.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
O'Loughlin, Morgan	3/11/2009	0.3	Review the JV waterfall with K. Regan (FTI).
Coulombe, Stephen L	3/12/2009	0.4	Discuss status of store closing sales and process to finalize Agency Agreement economics with M. Atkinson (Protiviti).
O'Loughlin, Morgan	3/12/2009	1.3	Create inventory reconciliation template for CC inventory team to get to cost value of gross rings.
O'Loughlin, Morgan	3/12/2009	1.1	Participate in meeting with C. Gonzalez (CC) regarding calculating final shrink percentage realized in 567 store GOB.
O'Loughlin, Morgan	3/12/2009	0.8	Create summary for bulk and transfer inventory at end of sale for inventory reconciliation.
O'Loughlin, Morgan	3/12/2009	0.7	Participate in discussions with B. Fose (CC) regarding 80/20 items and the exclusions list.
O'Loughlin, Morgan	3/12/2009	0.7	Review and summarize dummy SKU detail and forecast effect on cost dollars in GOB.
O'Loughlin, Morgan	3/12/2009	0.7	Review management time away analysis for GOB reconciliation.
O'Loughlin, Morgan	3/12/2009	0.6	Review settlement from D. Dickey (CC) regarding JV reimbursable expenses.
O'Loughlin, Morgan	3/12/2009	0.6	Create reconciliation schedule for CC daily sales schedule and JV sales.
O'Loughlin, Morgan	3/12/2009	0.6	Create backup schedule for GOB net recovery proceeds.
O'Loughlin, Morgan	3/12/2009	0.5	Communicate inventory reconciliation process to CC inventory team.
Coulombe, Stephen L	3/13/2009	0.9	Discuss process to settle Agency Agreement issues relating to store closing sales with G. Galardi (SAMS), J. Marcum (CC) , K. Regan (FTI) and M. Waiting (FTI).
O'Loughlin, Morgan	3/13/2009	1.3	Create shrink reconciliation schedule for inventory and LP teams to finalize 567 GOB performance.
O'Loughlin, Morgan	3/13/2009	0.9	Participate in meeting with C. Gonzalez (CC) regarding inventory reconciliation progress.
O'Loughlin, Morgan	3/13/2009	0.8	Create summary of other expenses to be added back into sale for presentation to JV.
O'Loughlin, Morgan	3/13/2009	0.7	Confirm third party Hewitt payroll processing costs as a separate expense above central processing cap outlined in agency agreement.
O'Loughlin, Morgan	3/13/2009	0.5	Prorate other expenses for 567 store GOB as a CC reimbursable item.
O'Loughlin, Morgan	3/13/2009	0.4	Review updated dummy SKU analysis and cost gross up assumptions.
O'Loughlin, Morgan	3/13/2009	0.1	Participate in discussions with K. Babb (CC) regarding bad debt expense assumption for 567 store GOB forecast.
Duffy, Robert J	3/16/2009	0.8	Review draft of settlement proposal for UCC.
Duffy, Robert J	3/16/2009	0.7	Participate in discussion with K. Regan (FTI) on liquidator settlement.
Coulombe, Stephen L	3/16/2009	0.6	Review updated analysis to support potential responses to liquidators assertion on guarantee amount relating to 567 stores.
Coulombe, Stephen L	3/16/2009	0.6	Review draft of settlement proposal for UCC with S. Stegenga (FTI).
Coulombe, Stephen L	3/16/2009	0.5	Discuss process to reconcile store closing sales with representatives of liquidator JV for settlement purposes.
Regan, Kevin	3/16/2009	0.8	Meet with J. Marcum (CC) on settlement proposal.
Regan, Kevin	3/16/2009	0.8	Meet with B. Fose (CC) on shrink estimates by location and related transfers.
Regan, Kevin	3/16/2009	0.7	Participate in discussion with S. Stegenga (FTI) on UCC presentation of liquidator settlement.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Regan, Kevin	3/16/2009	0.7	Participate in discussion with R. Duffy (FTI) on liquidator settlement.
Regan, Kevin	3/16/2009	0.6	Meet with C. Gonzalez (CC) and B. Fose (CC) on inventory analysis for liquidator settlement.
Regan, Kevin	3/16/2009	0.5	Attend store closing steering committee meeting with K. Nay (CC).
Regan, Kevin	3/16/2009	0.5	Meet with D. Dickey (GA) on the settlement ranges schedule assumptions and update .
Regan, Kevin	3/16/2009	0.4	Review schedules from B. Fose (CC) on merchandise transfers and defectives.
Regan, Kevin	3/16/2009	0.4	Participate in discussion with J. Marcum (CC) on liquidator settlement discussion.
Regan, Kevin	3/16/2009	0.3	Review draft of settlement proposal for UCC.
Waiting, Mark	3/16/2009	2.3	Review backup data for liquidator fee and assess whether \$45M fee on owned inventory is a fair settlement given potential agency agreement adjustments .
Waiting, Mark	3/16/2009	1.8	Review reconciliation from Great American group and provide feedback regarding discrepancies.
Cashman, Brian	3/16/2009	0.6	Review draft of weekly cash flow prepared by L. Ryba (FTI).
Stegenga, Scott	3/16/2009	2.1	Create presentation for the UCC on the reconciliation of the GOB sale with sensitivity analysis and explanations.
Stegenga, Scott	3/16/2009	0.7	Participate in discussion with K. Regan (FTI) on UCC presentation of liquidator settlement.
Stegenga, Scott	3/16/2009	0.6	Review draft of settlement proposal for UCC with S. Coulombe (FTI).
Coulombe, Stephen L	3/17/2009	2.0	Analyze issues that could potentially reduce guarantee amount including cost factor, inventory threshold and shrink.
Coulombe, Stephen L	3/17/2009	0.8	Discuss process to reconcile store closing sales with representatives of liquidator JV for settlement purposes.
Coulombe, Stephen L	3/17/2009	0.4	Participate on conference call with G. Galardi (SAMS), M. Waiting (FTI) and K. Regan (FTI) on the revised settlement deck and scheduled call with advisors.
Coulombe, Stephen L	3/17/2009	0.3	Participate on call with M. Atkinson (Protiviti) and his team, and with J. Marcum (CC) and K. Regan (FTI) on liquidator proposal.
Coulombe, Stephen L	3/17/2009	0.2	Participate on call with K. Regan (FTI) and M. Waiting (FTI) on UCC presentation of settlement proposal.
Regan, Kevin	3/17/2009	1.4	Meet with B. Fose (CC) on the transfers and shrink support for the inventory reconciliation.
Regan, Kevin	3/17/2009	1.4	Continue analysis of the inventory and shrink components for the GOB settlement.
Regan, Kevin	3/17/2009	1.3	Meet with B. Fose (CC) on 80/20 and other reconciling items for the inventory settlement.
Regan, Kevin	3/17/2009	0.9	Discuss process to settle Agency Agreement issues relating to store closing sales with G. Galardi (SAMS), J. Marcum (CC) , M. Waiting (FTI) and S. Coulombe (FTI).
Regan, Kevin	3/17/2009	0.9	Participate in meeting with C. Gonzalez (CC) and the inventory team on inventory reconciliation.
Regan, Kevin	3/17/2009	0.8	Participate in meeting with D. Steele (SB) regarding reconciliation timing and issues.
Regan, Kevin	3/17/2009	0.7	Review B. Fose's (CC) schedule of the 80/20 merchandise reconciliation.
Regan, Kevin	3/17/2009	0.5	Meet with J. Marcum (CC) and M. Waiting (FTI) on final changes to the proposed settlement deck.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Regan, Kevin	3/17/2009	0.4	Participate on conference call with G. Galardi (SAMSF), S. Coulombe (FTI) and M. Waiting (FTI) on the revised settlement deck and scheduled call with advisors.
Regan, Kevin	3/17/2009	0.3	Participate on call with M. Atkinson (Protiviti) and his team, and with J. Marcum (CC) and S. Coulombe (FTI) on liquidator proposal.
Regan, Kevin	3/17/2009	0.3	Participate in further discussions with M. Waiting (FTI) regarding the settlement proposal.
Regan, Kevin	3/17/2009	0.3	Review M. Waiting's (FTI) changes to the liquidator settlement proposal.
Regan, Kevin	3/17/2009	0.3	Participate in discussion with J. Marcum (CC) over the GOB schedule prepared by D. Steele (SB).
Regan, Kevin	3/17/2009	0.2	Participate on call with S. Coulombe (FTI) and M. Waiting (FTI) on UCC presentation of settlement proposal.
Regan, Kevin	3/17/2009	0.1	Respond to request by M. Atkinson (Protiviti) on the support for estimated shrinkage for GOB.
Regan, Kevin	3/17/2009	0.1	Respond to inquiry from S. Carpenter (GA) on GOB settlement proposal with UCC.
Waiting, Mark	3/17/2009	1.9	Create three scenarios estimating the potential range of shrink in the store closing sale and compare to the proposed payout settlement with the liquidators.
Waiting, Mark	3/17/2009	0.9	Discuss process to settle Agency Agreement issues relating to store closing sales with G. Galardi (SAMSF), J. Marcum (CC) , K. Regan (FTI) and S. Coulombe (FTI).
Waiting, Mark	3/17/2009	0.6	Revise language in settlement deck based on input from Skadden.
Waiting, Mark	3/17/2009	0.5	Revise language in settlement deck based on input from J. Marcum (CC).
Waiting, Mark	3/17/2009	0.5	Meet with J. Marcum (CC) and K. Regan (FTI) on final changes to the proposed settlement deck.
Waiting, Mark	3/17/2009	0.5	Participate on call with Protiviti to discuss liquidator settlement deck and methodology for calculate liquidator fee.
Cashman, Brian	3/17/2009	0.4	Review presentation prepared by S. Stegenga (FTI) summarizing results of 567 store GOB.
Waiting, Mark	3/17/2009	0.4	Participate on conference call with G. Galardi (SAMSF), S. Coulombe (FTI) and K. Regan (FTI) on the revised settlement deck and scheduled call with advisors.
Waiting, Mark	3/17/2009	0.3	Participate on call with Skadden to discuss status of settlement deck.
Waiting, Mark	3/17/2009	0.3	Participate in further discussions with K. Regan (FTI) regarding the settlement proposal.
Waiting, Mark	3/17/2009	0.2	Participate on call with S. Coulombe (FTI) and K. Regan (FTI) on UCC presentation of settlement proposal.
Cashman, Brian	3/17/2009	0.2	List all comments from review presentation prepared by S. Stegenga (FTI) summarizing results of 567 store GOB.
Coulombe, Stephen L	3/18/2009	1.2	Analyze potential adjustments to settlement offer relating to sale expenses.
Coulombe, Stephen L	3/18/2009	1.1	Update presentation outlining issues that could potentially reduce guarantee amount including cost factor, inventory threshold and shrink.
Coulombe, Stephen L	3/18/2009	0.7	Discuss process to settle Agency Agreement issues relating to store closing sales with G. Galardi (SAMSF), J. Marcum (CC) , K. Regan (FTI) and M. Waiting (FTI).
Coulombe, Stephen L	3/18/2009	0.6	Discuss status of store closing sales and process to finalize Agency Agreement economics with M. Atkinson (Protiviti).
Coulombe, Stephen L	3/18/2009	0.3	Discuss process to reconcile store closing sales with representatives of liquidator JV for settlement purposes.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Coulombe, Stephen L	3/18/2009	0.2	Participate on call with K. Regan (FTI) and J. Marcum (CC) over Committee's issues with the proposed JV settlement.
Regan, Kevin	3/18/2009	0.8	Participate in meeting with M. Stinde (CC) on shrink and the related shrink bonus.
Regan, Kevin	3/18/2009	0.7	Discuss process to settle Agency Agreement issues relating to store closing sales with G. Galardi (SAMSF), J. Marcum (CC) , M. Waiting (FTI) and S. Coulombe (FTI).
Regan, Kevin	3/18/2009	0.7	Participate in discussion with J. Marcum (CC) on the shrink and inventory issues.
Regan, Kevin	3/18/2009	0.6	Participate in meeting with M. Stinde and B. Fose (CC) on shrink and the related bonus.
Regan, Kevin	3/18/2009	0.5	Participate in meeting with B. Fose (CC) on the inventory reconciliation and shrink.
Regan, Kevin	3/18/2009	0.4	Participate in discussion with B. Fose (CC) on the break out of the 80/20 merchandise by the JV compared to internal data.
Regan, Kevin	3/18/2009	0.3	Participate in meeting with J. Marcum (CC) on issues regarding intellectual property and his position paper.
Regan, Kevin	3/18/2009	0.2	Participate in discussion with M. Mosier (CC) on the shrink issues and the bonus payout proposal.
Regan, Kevin	3/18/2009	0.2	Participate on call with S. Coulombe (FTI) and J. Marcum (CC) over Committee's issues with the proposed JV settlement.
Regan, Kevin	3/18/2009	0.1	Respond to email from D. Dickey (G.A.) regarding retention, sale and shrink bonus information status.
Waiting, Mark	3/18/2009	0.7	Discuss process to settle Agency Agreement issues relating to store closing sales with G. Galardi (SAMSF), J. Marcum (CC) , K. Regan (FTI) and S. Coulombe (FTI).
Coulombe, Stephen L	3/19/2009	1.6	Collect documentation relating to communication with liquidator JV at the request of counsel.
Coulombe, Stephen L	3/19/2009	1.1	Analyze potential adjustments to settlement offer relating to various pricing file discrepancies.
Coulombe, Stephen L	3/19/2009	0.9	Finalize presentation for presentation to UCC's advisors outlining issues that could potentially reduce guarantee amount including cost factor, inventory threshold and shrink.
Regan, Kevin	3/19/2009	0.3	Review and discuss the latest analysis on the 80/20 merchandise with B. Fose (CC).
Regan, Kevin	3/19/2009	0.3	Review motion and supporting schedules for hearing on the first GOB settlement.
Regan, Kevin	3/19/2009	0.2	Review final shrink bonus support and overview from M. Stinde (CC).
Regan, Kevin	3/19/2009	0.1	Email instructions to B. Fose (CC) on shrink bonus proposal and her sign off.
Waiting, Mark	3/19/2009	1.2	Revise cost factor analysis illustrating potential impact to company proceeds for cost factor adjustment.
Waiting, Mark	3/19/2009	0.8	Finalize liquidator settlement presentation and make verbiage changes.
Waiting, Mark	3/19/2009	0.4	Call Protiviti to discuss status of review regarding liquidator settlement agreement.
Coulombe, Stephen L	3/20/2009	1.5	Analyze potential adjustments to settlement offer relating to levels of profit sharing.
Coulombe, Stephen L	3/20/2009	0.9	Analyze maximum amount of total dollars that liquidator JV could earn without adjustment to guarantee amount.
Coulombe, Stephen L	3/20/2009	0.8	Review Counsel's analysis of the Agency Agreement to be provided to UCC's advisors.
Coulombe, Stephen L	3/20/2009	0.8	Discuss information prepared for UCC's advisors relating to store closing sales with G. Galardi (SAMSF), J. Marcum (CC) , K. Regan (FTI) and M. Waiting (FTI).

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Coulombe, Stephen L	3/20/2009	0.6	Discuss updates to information prepared for UCC's advisors relating to store closing sales with G. Galardi (SAMSF) and M. Waiting (FTI).
Coulombe, Stephen L	3/20/2009	0.5	Update and distribute presentation to UCC's advisors outlining issues that could potentially reduce guarantee amount including cost factor, inventory threshold and shrink.
Regan, Kevin	3/20/2009	1.1	Review revised JV settlement motion and provide feedback to team.
Regan, Kevin	3/20/2009	0.8	Discuss information prepared for UCC's advisors relating to store closing sales with G. Galardi (SAMSF), J. Marcum (CC) , M. Waiting (FTI) and S. Coulombe (FTI).
Regan, Kevin	3/20/2009	0.8	Participate in discussion with J. Marcum (CC) and J. Avellone (DJM) on real estate negotiations.
Regan, Kevin	3/20/2009	0.7	Participate on conference call with M. Atkinson (Protiviti) over the schedule supporting the opening inventory.
Regan, Kevin	3/20/2009	0.4	Participate in discussions with B. Fose (CC) over the cost inventory on the 80/20 merchandise and shrink.
Regan, Kevin	3/20/2009	0.1	Review B. Fose (CC) instructions to D. Dickey (G.A.) over the shrink bonuses.
Waiting, Mark	3/20/2009	0.8	Discuss information prepared for UCC's advisors relating to store closing sales with G. Galardi (SAMSF), J. Marcum (CC) , K. Regan (FTI) and S. Coulombe (FTI).
Waiting, Mark	3/20/2009	0.6	Discuss updates to information prepared for UCC's advisors relating to store closing sales with G. Galardi (SAMSF) and S. Coulombe (FTI).
Waiting, Mark	3/20/2009	0.6	Discuss cost factor adjustment slides with Skadden.
Waiting, Mark	3/20/2009	0.3	Discuss revised merchandise threshold adjustment schedule with Skadden.
Coulombe, Stephen L	3/22/2009	0.5	Review Counsel's updated analysis of the Agency Agreement to be provided to UCC's advisors.
Coulombe, Stephen L	3/23/2009	2.0	Assess potential recovery scenarios based on sales levels after final weekend provided by liquidator JV for 567 stores.
Coulombe, Stephen L	3/23/2009	1.1	Review opening inventory balance for 567 stores at the request of UCC's financial advisors (Protiviti).
Coulombe, Stephen L	3/23/2009	0.6	Discuss information prepared for UCC's advisors relating to store closing sales with K. Regan (FTI) and M. Atkinson (Protiviti).
Coulombe, Stephen L	3/23/2009	0.5	Discuss process to reconcile store closing sales with representatives of liquidator JV for settlement purposes.
Regan, Kevin	3/23/2009	0.6	Discuss information prepared for UCC's advisors relating to store closing sales with S. Coulombe (FTI) and M. Atkinson (Protiviti).
Regan, Kevin	3/23/2009	0.1	Participate on call with D. Dickey (GA) over the timing of the bonus payments.
Regan, Kevin	3/23/2009	0.1	Review the latest 80/20 revised schedule prior to presentation by B. Fose (CC) to J. Marcum (CC).
O'Loughlin, Morgan	3/23/2009	0.8	Participate in discussions with B. Fose (CC) regarding inventory reconciliation status and findings.
O'Loughlin, Morgan	3/23/2009	0.7	Participate in discussions with C. Gonzalez (CC) regarding consignment portion of 80/20 items sold in GOB.
O'Loughlin, Morgan	3/23/2009	0.7	Review and create summary from gross rings file and create assumptions for total cost dollars in GOB sale.
O'Loughlin, Morgan	3/23/2009	0.6	Perform analysis on grossing up cost of dummy SKU's sold in GOB.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
O'Loughlin, Morgan	3/23/2009	0.6	Review final shrink calculation and corresponding incentive payout for 567 store employees.
Coulombe, Stephen L	3/24/2009	1.5	Develop presentation outlining issues that could potentially reduce guarantee amount including cost factor, inventory threshold and shrink.
Coulombe, Stephen L	3/24/2009	1.2	Develop analysis of inventory roll forward including shrink and JV reported cost of sales.
Coulombe, Stephen L	3/24/2009	1.1	Discuss information prepared for UCC's advisors relating to inventory roll forward with K. Regan (FTI) and M. Atkinson (Protiviti).
Coulombe, Stephen L	3/24/2009	0.3	Participate in discussion process to reconcile store closing sales with representatives of liquidator JV for settlement purposes.
Coulombe, Stephen L	3/24/2009	0.3	Participate on call with M. O'Loughlin (FTI) and B. Cashman (FTI) regarding remaining GOB reconciliation items.
Regan, Kevin	3/24/2009	1.1	Discuss information prepared for UCC's advisors relating to inventory roll forward with S. Coulombe (FTI) and M. Atkinson (Protiviti).
Regan, Kevin	3/24/2009	0.8	Participate on conference call with M. Atkinson (Protiviti) over the support for the starting inventory.
Regan, Kevin	3/24/2009	0.2	Analyze the inventory support material and emailed a response to M. Atkinson (Protiviti) on the inventory.
Regan, Kevin	3/24/2009	0.2	Review and discuss a schedule of the starting inventory reconciliation provided by S. Coulombe (FTI).
Regan, Kevin	3/24/2009	0.2	Review question from M. Atkinson (Protiviti) over the starting inventory for the GOB.
Waiting, Mark	3/24/2009	2.4	Create settlement deck for purposes of explaining the Company's position with respect to the proposed liquidation fee.
Waiting, Mark	3/24/2009	0.8	Reconcile joint venture fee for consignment inventory and ensure cash disbursements register agrees to joint venture data.
Waiting, Mark	3/24/2009	0.6	Create summary bridge showing difference between original settlement estimate and current proposal.
Cashman, Brian	3/24/2009	0.3	Participate on call with S. Coulombe (FTI) and M. O'Loughlin (FTI) regarding remaining GOB reconciliation items.
O'Loughlin, Morgan	3/24/2009	1.1	Create variance analysis between liquidator settlement schedule and gross rings analysis.
O'Loughlin, Morgan	3/24/2009	1.0	Create reconciliation summary for payroll and tie out to payroll disbursed during GOB period.
O'Loughlin, Morgan	3/24/2009	0.9	Participate in meeting with K. Bradshaw (CC) regarding other expenses and communication with JV .
O'Loughlin, Morgan	3/24/2009	0.9	Create analysis to show potential cost value in bulk and closing transfers not recognized by inventory system for GOB sale.
O'Loughlin, Morgan	3/24/2009	0.8	Review and summarize inventory reconciliation template to get to total cost of gross rings in 567 GOB sale.
O'Loughlin, Morgan	3/24/2009	0.8	Participate in discussions with J. Marcum (CC) regarding GOB net recovery sensitivities.
O'Loughlin, Morgan	3/24/2009	0.8	Reconcile per diem expense schedule for 567 store GOB.
O'Loughlin, Morgan	3/24/2009	0.6	Review JV GOB final settlement expenses and compare to internal analysis.
O'Loughlin, Morgan	3/24/2009	0.5	Review B. Fose (CC) analysis to arrive at total cost of gross rings in GOB.
O'Loughlin, Morgan	3/24/2009	0.5	Analyze range of inventory at cost for gross rings.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
O'Loughlin, Morgan	3/24/2009	0.3	Create assumptions for dummy SKU cost gross up .
O'Loughlin, Morgan	3/24/2009	0.3	Participate on call with S. Coulombe (FTI) and B. Cashman (FTI) regarding remaining GOB reconciliation items.
Coulombe, Stephen L	3/25/2009	0.6	Review settlement letter with liquidator JV relating to 567 store closing.
Coulombe, Stephen L	3/25/2009	0.4	Participate in discussion with I. Fredericks (SAMSF), M. Waiting (FTI), and K. Regan (FTI) over the motion for the SB/GA GOB settlement.
Duffy, Robert J	3/25/2009	0.4	Participate on call with K. Regan (FTI) regarding SB/GA GOB settlement.
Coulombe, Stephen L	3/25/2009	0.3	Discuss finalizing Agency Agreement with representatives of liquidator JV for settlement purposes.
Regan, Kevin	3/25/2009	0.4	Participate in discussion with I. Fredericks (SAMSF), S. Coulombe (FTI), and M. Waiting (FTI) over the motion for the SB/GA GOB settlement.
Regan, Kevin	3/25/2009	0.4	Participate on call with R. Duffy (FTI) regarding SB/GA GOB settlement.
Regan, Kevin	3/25/2009	0.3	Participate in discussion with S. Cournoyer (CC) on timetable of second GOB and inventory issues.
Regan, Kevin	3/25/2009	0.2	Review a revised draft of the JV settlement motion.
Regan, Kevin	3/25/2009	0.2	Participate in call with I. Fredericks (SAMSF) concerning proposed changes to the JV settlement motion.
Waiting, Mark	3/25/2009	1.8	Analyze the impact of a cost factor versus merchandise threshold adjustment vis a vis the proposed settlement from the liquidators.
Waiting, Mark	3/25/2009	1.1	Revise format for discussing liquidator settlement deck and update analysis with most current inventory reconciliation data.
Waiting, Mark	3/25/2009	0.8	Revise cost factor and merchandise threshold adjustment schedule for liquidator settlement deck .
Waiting, Mark	3/25/2009	0.4	Participate in discussion with I. Fredericks (SAMSF), S. Coulombe (FTI), and K. Regan (FTI) over the motion for the SB/GA GOB settlement.
O'Loughlin, Morgan	3/25/2009	0.9	Create analysis on inventory shortfall ranges and potential net recovery to estate.
O'Loughlin, Morgan	3/25/2009	0.7	Review bad debt assumptions in forecast to get added back into 567 store GOB.
O'Loughlin, Morgan	3/25/2009	0.4	Review shrink reconciliation template and test against accrued shrink assumptions for 567 store GOB.
Regan, Kevin	3/26/2009	0.4	Review a new draft of the revised JV settlement motion.
Regan, Kevin	3/26/2009	0.2	Review emails concerning the JV proceeds already provided to them.
Regan, Kevin	3/26/2009	0.2	Participate on call with I. Fredericks (SAMSF) over issues on expense treatment in the settlement.
Regan, Kevin	3/26/2009	0.2	Respond to emails concerning the treatment of new expenses as it related to the settlement.
O'Loughlin, Morgan	3/26/2009	1.1	Create summary schedule for remaining JV fee to be paid based on final submitted settlement.
O'Loughlin, Morgan	3/26/2009	0.7	Participate on call with D. Dickey (GA) regarding remaining piece of \$55M global settlement.
O'Loughlin, Morgan	3/26/2009	0.6	Participate in conversations with M. Foster (CC) regarding disbursements to the JV during GOB.

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
O'Loughlin, Morgan	3/26/2009	0.6	Analyze sales bonus calculation from CC HR team.
O'Loughlin, Morgan	3/27/2009	1.4	Create final GOB net recovery analysis based on JV fee and final expenses.
O'Loughlin, Morgan	3/27/2009	0.3	Review shrink bonus calculation for 567 GOB.
Regan, Kevin	3/30/2009	1.5	Meet at McGuire Woods with D. Foley (MW) and G. Galardi (SAMSF) in advance of hearing on JV settlement .
Regan, Kevin	3/30/2009	0.9	Review the proposed motion for the final JV settlement from Skadden.
Regan, Kevin	3/30/2009	0.4	Review the proposed motion for the JV settlement from I. Fredericks (SAMSF).
Cashman, Brian	4/2/2009	0.2	Communicate summary of JV settlement from first GOB.
Duffy, Robert J	4/10/2009	1.7	Participate on call with G. Galardi (SAMSF) GOB final settlement issues.
<i>Subtotal - Store Closing Activities</i>		689.3	

Travel

Regan, Kevin	2/2/2009	1.5	Travel from Newark to Richmond (50% of actual time incurred).
Behnke, Thomas A	2/2/2009	3.0	Travel from Houston to Richmond (50% of actual time incurred).
Waiting, Mark	2/2/2009	2.0	Travel from Boston to Richmond (50% of actual time incurred).
Cashman, Brian	2/2/2009	2.0	Travel from Boston to Richmond (50% of actual time incurred).
Ryba, Lauren	2/2/2009	2.0	Travel from Boston to Richmond (50% of actual time incurred).
Stegenga, Scott	2/2/2009	2.0	Travel from Boston to Richmond (50% of actual time incurred).
O'Loughlin, Morgan	2/2/2009	2.0	Travel from Boston to Richmond (50% of actual time incurred).
Waiting, Mark	2/5/2009	2.0	Travel from Richmond to Boston (50% of actual time incurred).
Cashman, Brian	2/5/2009	2.0	Travel from Richmond to Boston (50% of actual time incurred).
Regan, Kevin	2/6/2009	1.5	Travel from Richmond to Newark (50% of actual time incurred).
Ryba, Lauren	2/6/2009	2.0	Travel from Richmond to Boston (50% of actual time incurred).
Stegenga, Scott	2/6/2009	2.0	Travel from Richmond to Boston (50% of actual time incurred).
O'Loughlin, Morgan	2/6/2009	2.0	Travel from Boston to Richmond (50% of actual time incurred).
Behnke, Thomas A	2/8/2009	3.0	Travel from Houston to Richmond (50% of actual time incurred).
Regan, Kevin	2/9/2009	1.5	Travel from Newark to Richmond (50% of actual time incurred).
Waiting, Mark	2/9/2009	2.0	Travel from Boston to Richmond (50% of actual time incurred).
Ryba, Lauren	2/9/2009	2.0	Travel from Boston to Richmond (50% of actual time incurred).
Stegenga, Scott	2/9/2009	2.0	Travel from Boston to Richmond (50% of actual time incurred).
O'Loughlin, Morgan	2/9/2009	2.0	Travel from Boston to Richmond (50% of actual time incurred).
Cashman, Brian	2/10/2009	2.0	Travel from Boston to Richmond (50% of actual time incurred).

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Bibby, Thomas	2/12/2009	3.0	Travel from Richmond to Dallas (50% of actual time incurred).
Bibby, Thomas	2/12/2009	3.0	Travel from Dallas to Richmond (50% of actual time incurred).
Waiting, Mark	2/12/2009	2.0	Travel from Richmond to Boston (50% of actual time incurred).
Regan, Kevin	2/13/2009	1.5	Travel from Richmond to Newark (50% of actual time incurred).
Cashman, Brian	2/13/2009	2.0	Travel from Richmond to Boston (50% of actual time incurred).
Ryba, Lauren	2/13/2009	2.0	Travel from Richmond to Boston (50% of actual time incurred).
Stegenga, Scott	2/13/2009	2.0	Travel from Richmond to Boston (50% of actual time incurred).
O'Loughlin, Morgan	2/13/2009	2.0	Travel from Boston to Richmond (50% of actual time incurred).
Regan, Kevin	2/16/2009	1.5	Travel from Newark to Richmond (50% of actual time incurred).
Bibby, Thomas	2/16/2009	3.0	Travel from Dallas to Richmond (50% of actual time incurred).
Ryba, Lauren	2/16/2009	2.0	Travel from Boston to Richmond (50% of actual time incurred).
Stegenga, Scott	2/16/2009	2.0	Travel from Boston to Richmond (50% of actual time incurred).
O'Loughlin, Morgan	2/16/2009	2.0	Travel from Boston to Richmond (50% of actual time incurred).
Cashman, Brian	2/17/2009	2.0	Travel from Boston to Richmond (50% of actual time incurred).
Bibby, Thomas	2/19/2009	3.0	Travel from Richmond to Dallas (50% of actual time incurred).
Waiting, Mark	2/19/2009	2.0	Travel from Richmond to Boston (50% of actual time incurred).
Waiting, Mark	2/19/2009	2.0	Travel from Boston to Richmond (50% of actual time incurred).
Cashman, Brian	2/19/2009	2.0	Travel from Richmond to Boston (50% of actual time incurred).
Ryba, Lauren	2/19/2009	2.0	Travel from Richmond to Boston (50% of actual time incurred).
Regan, Kevin	2/20/2009	1.5	Travel from Newark to Richmond (50% of actual time incurred).
Stegenga, Scott	2/20/2009	2.0	Travel from Richmond to Boston (50% of actual time incurred).
O'Loughlin, Morgan	2/20/2009	2.0	Travel from Boston to Richmond (50% of actual time incurred).
Regan, Kevin	2/23/2009	1.5	Travel from Richmond to Newark (50% of actual time incurred).
Bibby, Thomas	2/23/2009	3.0	Travel from Dallas to Richmond (50% of actual time incurred).
Cashman, Brian	2/23/2009	2.0	Travel from Boston to Richmond (50% of actual time incurred).
Waiting, Mark	2/23/2009	2.0	Travel from Boston to Richmond (50% of actual time incurred).
Ryba, Lauren	2/23/2009	2.0	Travel from Boston to Richmond (50% of actual time incurred).
O'Loughlin, Morgan	2/23/2009	2.0	Travel from Boston to Richmond (50% of actual time incurred).
Stegenga, Scott	2/24/2009	2.0	Travel from Boston to Richmond (50% of actual time incurred).
Regan, Kevin	2/25/2009	1.5	Travel from Newark to Richmond (50% of actual time incurred).
Cashman, Brian	2/25/2009	2.0	Travel from Richmond to Boston (50% of actual time incurred).
Waiting, Mark	2/25/2009	2.0	Travel from Richmond to Boston (50% of actual time incurred).

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Bibby, Thomas	2/26/2009	3.0	Travel from Richmond to Dallas (50% of actual time incurred).
Ryba, Lauren	2/26/2009	2.0	Travel from Richmond to Boston (50% of actual time incurred).
Stegenga, Scott	2/26/2009	2.0	Travel from Richmond to Boston (50% of actual time incurred).
O'Loughlin, Morgan	2/26/2009	2.0	Travel from Boston to Richmond (50% of actual time incurred).
Regan, Kevin	3/2/2009	1.5	Travel from Richmond to Newark (50% of actual time incurred).
Ryba, Lauren	3/3/2009	2.0	Travel from Boston to Richmond (50% of actual time incurred).
O'Loughlin, Morgan	3/3/2009	2.0	Travel from Boston to Richmond (50% of actual time incurred).
Ryba, Lauren	3/4/2009	2.0	Travel from Richmond to Boston (50% of actual time incurred).
O'Loughlin, Morgan	3/6/2009	2.0	Travel from Richmond to Boston (50% of actual time incurred).
Bibby, Thomas	3/9/2009	3.0	Travel from Dallas to Richmond (50% of actual time incurred).
Waiting, Mark	3/9/2009	1.0	Travel from Boston to Richmond (50% of actual time incurred).
Ryba, Lauren	3/9/2009	2.0	Travel from Boston to Richmond (50% of actual time incurred).
O'Loughlin, Morgan	3/9/2009	2.0	Travel from Boston to Richmond (50% of actual time incurred).
Cashman, Brian	3/10/2009	2.0	Travel from Boston to Richmond (50% of actual time incurred).
Waiting, Mark	3/10/2009	1.0	Travel from Richmond to Boston (50% of actual time incurred).
Regan, Kevin	3/11/2009	1.5	Travel from Newark to Richmond (50% of actual time incurred).
Bibby, Thomas	3/12/2009	3.0	Travel from Richmond to Dallas (50% of actual time incurred).
Cashman, Brian	3/12/2009	2.0	Travel from Richmond to Boston (50% of actual time incurred).
Ryba, Lauren	3/12/2009	2.0	Travel from Richmond to Boston (50% of actual time incurred).
O'Loughlin, Morgan	3/13/2009	2.0	Travel from Richmond to Boston (50% of actual time incurred).
Regan, Kevin	3/16/2009	1.5	Travel from Newark to Richmond (50% of actual time incurred).
Cashman, Brian	3/16/2009	2.0	Travel from Boston to Richmond (50% of actual time incurred).
Waiting, Mark	3/16/2009	1.0	Travel from Boston to Richmond (50% of actual time incurred).
Ryba, Lauren	3/16/2009	2.0	Travel from Boston to Richmond (50% of actual time incurred).
Regan, Kevin	3/17/2009	1.5	Travel from Newark to Richmond (50% of actual time incurred).
Waiting, Mark	3/17/2009	1.0	Travel from Richmond to Boston (50% of actual time incurred).
Regan, Kevin	3/18/2009	1.5	Travel from Richmond to Newark (50% of actual time incurred).
Regan, Kevin	3/19/2009	1.5	Travel from Newark to Richmond (50% of actual time incurred).
Cashman, Brian	3/19/2009	2.0	Travel from Richmond to Boston (50% of actual time incurred).
Ryba, Lauren	3/19/2009	2.0	Travel from Richmond to Boston (50% of actual time incurred).
Bibby, Thomas	3/23/2009	3.0	Travel from Dallas to Richmond (50% of actual time incurred).
Cashman, Brian	3/23/2009	2.0	Travel from Boston to Richmond (50% of actual time incurred).

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
Waiting, Mark	3/23/2009	1.0	Travel from Boston to Richmond (50% of actual time incurred).
Ryba, Lauren	3/23/2009	2.0	Travel from Boston to Richmond (50% of actual time incurred).
O'Loughlin, Morgan	3/23/2009	2.0	Travel from Boston to Richmond (50% of actual time incurred).
Waiting, Mark	3/24/2009	1.0	Travel from Richmond to Boston (50% of actual time incurred).
Bibby, Thomas	3/25/2009	3.0	Travel from Richmond to Dallas (50% of actual time incurred).
Cashman, Brian	3/25/2009	2.0	Travel from Richmond to Boston (50% of actual time incurred).
Ryba, Lauren	3/26/2009	2.0	Travel from Richmond to Boston (50% of actual time incurred).
O'Loughlin, Morgan	3/26/2009	2.0	Travel from Richmond to Boston (50% of actual time incurred).
Regan, Kevin	3/29/2009	1.5	Travel from Richmond to Newark (50% of actual time incurred).
Behnke, Thomas A	3/29/2009	3.0	Travel from Houston to Richmond (50% of actual time incurred).
Bibby, Thomas	3/30/2009	3.0	Travel from Dallas to Richmond (50% of actual time incurred).
Cashman, Brian	3/30/2009	2.0	Travel from Boston to Richmond (50% of actual time incurred).
O'Loughlin, Morgan	3/30/2009	2.0	Travel from Boston to Richmond (50% of actual time incurred).
Bibby, Thomas	4/1/2009	3.0	Travel from Richmond to Dallas (50% of actual time incurred).
Behnke, Thomas A	4/1/2009	3.0	Travel from Richmond to Houston (50% of actual time incurred).
Cashman, Brian	4/2/2009	2.0	Travel from Richmond to Boston (50% of actual time incurred).
O'Loughlin, Morgan	4/2/2009	2.0	Travel from Richmond to Boston (50% of actual time incurred).
Cashman, Brian	4/6/2009	2.0	Travel from Boston to Richmond (50% of actual time incurred).
O'Loughlin, Morgan	4/6/2009	2.0	Travel from Boston to Richmond (50% of actual time incurred).
Ryba, Lauren	4/8/2009	2.0	Travel from Boston to Richmond (50% of actual time incurred).
Cashman, Brian	4/9/2009	2.0	Travel from Richmond to Boston (50% of actual time incurred).
Ryba, Lauren	4/9/2009	2.0	Travel from Richmond to Boston (50% of actual time incurred).
O'Loughlin, Morgan	4/9/2009	2.0	Travel from Richmond to Boston (50% of actual time incurred).
Cashman, Brian	4/13/2009	2.0	Travel from Boston to Richmond (50% of actual time incurred).
Ryba, Lauren	4/13/2009	2.0	Travel from Boston to Richmond (50% of actual time incurred).
O'Loughlin, Morgan	4/13/2009	2.0	Travel from Boston to Richmond (50% of actual time incurred).
Cashman, Brian	4/16/2009	2.0	Travel from Richmond to Boston (50% of actual time incurred).
Ryba, Lauren	4/16/2009	2.0	Travel from Richmond to Boston (50% of actual time incurred).
O'Loughlin, Morgan	4/16/2009	2.0	Travel from Richmond to Boston (50% of actual time incurred).
Ryba, Lauren	4/21/2009	2.0	Travel from Boston to Richmond (50% of actual time incurred).
O'Loughlin, Morgan	4/22/2009	2.0	Travel from Boston to Richmond (50% of actual time incurred).
Ryba, Lauren	4/23/2009	2.0	Travel from Richmond to Boston (50% of actual time incurred).

<i>Professional</i>	<i>Date</i>	<i>Hours</i>	<i>Description of Activity</i>
O'Loughlin, Morgan	4/23/2009	2.0	Travel from Richmond to Boston (50% of actual time incurred).
Ryba, Lauren	4/27/2009	2.0	Travel from Boston to Richmond (50% of actual time incurred).
O'Loughlin, Morgan	4/27/2009	2.0	Travel from Boston to Richmond (50% of actual time incurred).
Ryba, Lauren	4/28/2009	2.0	Travel from Richmond to Boston (50% of actual time incurred).
O'Loughlin, Morgan	4/28/2009	2.0	Travel from Richmond to Boston (50% of actual time incurred).
<i>Subtotal - Travel</i>		244.5	
<i>Total</i>			<u>3,527.4</u>

EXHIBIT D

CIRCUIT CITY STORES, INC., , et al.,

DETAIL OF ACTUAL AND NECESSARY EXPENSES INCURRED BY EXPENSE CATEGORY

Circuit City Stores, Inc.

FTI Consulting, Inc.

Exhibit D - Summary of Actual and Necessary Expenses Incurred by Expense Category

For the Period 2/1/2009 through 4/30/2009

Professional	Date	Amount	Narrative
Business Meals			
McKeighan, Erin	11/12/2008	\$93.12	Dinner for M. O'Loughlin (FTI) and K. Chew (FTI)
Weinsten, Mark	1/12/2009	\$126.11	Dinner for J. Marcum (CC), M. Weinsten (FTI), B. Cashman (FTI) and M. Waiting (FTI)
Weinsten, Mark	1/13/2009	\$24.00	Dinner for M. Weinsten (FTI)
Weinsten, Mark	1/21/2009	\$84.04	Dinner for M. Weinsten (FTI), B. Cashman (FTI) and M. Waiting (FTI)
Weinsten, Mark	1/22/2009	\$25.00	Dinner for M. Weinsten (FTI)
Regan, Kevin	2/2/2009	\$53.52	Dinner for K. Regan (FTI) and T. Behnke (FTI)
Ryba, Lauren	2/2/2009	\$97.55	Dinner for L. Ryba (FTI), M. Waiting (FTI), B. Cashman (FTI), S. Stegenga (FTI), and M. O'Loughlin (FTI)
Cashman, Brian	2/3/2009	\$18.00	Dinner for B. Cashman (FTI)
Regan, Kevin	2/3/2009	\$198.16	Dinner for K. Regan (FTI), R.Duffy (FTI), T.Benke (FTI) and B.Cashman (FTI)
Ryba, Lauren	2/3/2009	\$27.14	Dinner for L. Ryba (FTI)
Duffy, Robert J	2/4/2009	\$300.00	Dinner for R. Duffy (FTI), L. Ryba (FTI), B. Cashman (FTI), M. O'Loughlin (FTI), M. Waiting (FTI), K. Regan (FTI), T. Bibby (FTI) and S. Stegenga (FTI)
Duffy, Robert J	2/5/2009	\$448.28	Dinner for R. Duffy (FTI), L. Ryba (FTI), B. Cashman (FTI), M. O'Loughlin (FTI), M. Waiting (FTI), K. Regan (FTI), T. Bibby (FTI) and S. Stegenga (FTI) and J. Marcum (CC)
Ryba, Lauren	2/5/2009	\$44.36	Dinner for L. Ryba (FTI)
Stegenga, Scott	2/6/2009	\$49.00	Dinner for S. Stegenga (FTI)
Behnke, Thomas A	2/9/2009	\$128.68	Dinner for M. Waiting (FTI), T. Behnke (FTI), . Bibby (FTI) and L. Ryba (FTI)
Cashman, Brian	2/10/2009	\$51.72	Dinner for B. Cashman (FTI), G. Galardi (Skadden) and C. Dickerson (Skadden)
Ryba, Lauren	2/10/2009	\$148.73	Dinner for L. Ryba (FTI), S. Stegenga (FTI) and M. O'Loughlin (FTI)
Regan, Kevin	2/11/2009	\$337.38	Dinner for J.Marcum (CC) and L. Ryba (FTI), T. Bibby (FTI), B. Cashman (FTI), S. Stegenga (FTI), K. Regan (FTI) and M. O'Loughlin (FTI)
Waiting, Mark	2/11/2009	\$49.60	Dinner for M. Waiting (FTI)
Cashman, Brian	2/12/2009	\$34.14	Dinner for M. Foster (CC) and B. Cashman (FTI)

Circuit City Stores, Inc.

FTI Consulting, Inc.

Exhibit D - Summary of Actual and Necessary Expenses Incurred by Expense Category

For the Period 2/1/2009 through 4/30/2009

Professional	Date	Amount	Narrative
Regan, Kevin	2/12/2009	\$79.33	Dinner for S. Stegenga (FTI), K. Regan (FTI) and M. O'Loughlin (FTI)
Ryba, Lauren	2/12/2009	\$28.37	Dinner for L. Ryba (FTI)
Cashman, Brian	2/13/2009	\$17.00	Dinner for B. Cashman (FTI)
Regan, Kevin	2/13/2009	\$20.00	Dinner for K. Regan (FTI)
Stegenga, Scott	2/13/2009	\$149.97	Dinner for K. Regan (FTI), M. O'Loughlin (FTI) and S. Stegenga (FTI)
Regan, Kevin	2/16/2009	\$97.91	Dinner for J. Marcum (CC), S. Stegenga (FTI), K. Regan (FTI) and M. O'Loughlin (FTI)
Bibby, Thomas	2/18/2009	\$249.69	Dinner for B. Cashman (FTI), L. Ryba (FTI), D. Strauss (CC), D. Ramsey (CC) and T. Bibby (FTI)
Bibby, Thomas	2/19/2009	\$100.05	Dinner for M. Waiting (FTI), L. Ryba (FTI), and T. Bibby (FTI)
Cashman, Brian	2/19/2009	\$15.00	Dinner for B. Cashman (FTI)
O'Loughlin, Morgan	2/19/2009	\$59.96	Dinner for K. Regan (FTI) S. Stegenga (FTI) and M. O'Loughlin (FTI)
Ryba, Lauren	2/19/2009	\$19.84	Dinner for L. Ryba (FTI)
Regan, Kevin	2/20/2009	\$18.00	Dinner for K. Regan (FTI)
Stegenga, Scott	2/20/2009	\$112.00	Dinner for L. Ryba (FTI), M. O'Loughlin (FTI) and S. Stegenga (FTI)
Cashman, Brian	2/23/2009	\$198.94	Dinner for B. Cashman (FTI), L. Ryba (FTI), T. Bibby (FTI) and J. Marcum (CC)
Regan, Kevin	2/23/2009	\$142.53	Dinner for J. Marcum (CC), B. Cashman (FTI), S. Stegenga (FTI), M. O'Loughlin (FTI), K. Regan (FTI) and T. Bibby (FTI)
Ryba, Lauren	2/23/2009	\$22.22	Dinner for L. Ryba (FTI)
Regan, Kevin	2/24/2009	\$82.83	Dinner for S. Stegenga (FTI), M. O'Loughlin (FTI) and K. Regan (FTI)
Ryba, Lauren	2/24/2009	\$17.91	Dinner for L. Ryba (FTI)
Bibby, Thomas	2/25/2009	\$198.79	Dinner for L. Ryba (FTI), M. O'Loughlin (FTI), S. Stegenga (FTI), and T. Bibby (FTI)
Cashman, Brian	2/25/2009	\$18.00	Dinner for B. Cashman (FTI)

Circuit City Stores, Inc.

FTI Consulting, Inc.

Exhibit D - Summary of Actual and Necessary Expenses Incurred by Expense Category

For the Period 2/1/2009 through 4/30/2009

Professional	Date	Amount	Narrative
Regan, Kevin	2/25/2009	\$20.00	Dinner for K. Regan (FTI)
Weinsten, Mark	2/25/2009	\$24.00	Dinner for M. Weinstein (FTI)
O'Loughlin, Morgan	2/26/2009	\$18.21	Dinner for M. O'Loughlin (FTI)
Ryba, Lauren	2/26/2009	\$23.82	Dinner for L. Ryba (FTI)
Ryba, Lauren	3/3/2009	\$24.68	Dinner with L. Ryba (FTI)
Waiting, Mark	3/9/2009	\$182.83	Dinner with M. O'Loughlin (FTI), L Ryba (FTI) , T. Bibby (FTI), B. Cashman (FTI)
Cashman, Brian	3/11/2009	\$199.75	Dinner with B. Cashman, L. Ryba, M. O'Loughlin and T. Bibby (all FTI)
Regan, Kevin	3/11/2009	\$25.00	Dinner with K. Regan (FTI)
Bibby, Thomas	3/12/2009	\$249.59	Dinner with M. O'Loughlin, L. Ryba, K. Regan, B. Cashman and T. Bibby (all FTI)
Cashman, Brian	3/12/2009	\$65.00	Dinner with B. Cashman, L. Ryba (both FTI) and J Marcum (CC)
O'Loughlin, Morgan	3/12/2009	\$54.12	Dinner with M. O'Loughlin (FTI)
O'Loughlin, Morgan	3/13/2009	\$39.64	Dinner with M. O'Loughlin (FTI)
Cashman, Brian	3/16/2009	\$26.52	Dinner with B. Cashman (FTI)
Regan, Kevin	3/16/2009	\$20.37	Dinner with K. Regan (FTI)
Ryba, Lauren	3/16/2009	\$24.06	Dinner with L Ryba (FTI)
Regan, Kevin	3/17/2009	\$45.42	Dinner with B. Cashman (FTI) and J.Marcum (CC)
Ryba, Lauren	3/17/2009	\$48.88	Dinner with L. Ryba (FTI)
Cashman, Brian	3/18/2009	\$24.83	Dinner with B. Cashman (FTI)
Ryba, Lauren	3/18/2009	\$33.90	Dinner with L. Ryba (FTI)
Cashman, Brian	3/19/2009	\$18.00	Dinner with B. Cashman (FTI)

Circuit City Stores, Inc.

FTI Consulting, Inc.

Exhibit D - Summary of Actual and Necessary Expenses Incurred by Expense Category

For the Period 2/1/2009 through 4/30/2009

Professional	Date	Amount	Narrative
Regan, Kevin	3/19/2009	\$22.43	Dinner with K. Regan (FTI)
Cashman, Brian	3/23/2009	\$70.27	Dinner with J. Marcum (CC), T. Bibby (FTI), M. Waiting (FTI), M. O'Loughlin (FTI) and B. Cashman (FTI)
Ryba, Lauren	3/23/2009	\$29.00	Dinner with L. Ryba (FTI)
Waiting, Mark	3/23/2009	\$40.13	Dinner with M. Waiting (FTI) and T. Bibby (FTI)
Bibby, Thomas	3/24/2009	\$243.23	Dinner with B. Cashman (FTI), T. Bibby (FTI), L. Ryba (FTI), M. O'Loughlin (FTI) and J. Marcum (CC)
Ryba, Lauren	3/24/2009	\$97.55	Dinner with L. Ryba (FTI) and M. O'Loughlin (FTI)
Cashman, Brian	3/25/2009	\$12.50	Dinner with B. Cashman (FTI)
Ryba, Lauren	3/25/2009	\$62.14	Dinner with L. Ryba (FTI) and M. O'Loughlin (FTI)
Regan, Kevin	3/29/2009	\$17.32	Dinner with K. Regan (FTI)
Bibby, Thomas	3/30/2009	\$11.45	Dinner with T. Bibby (FTI)
Bibby, Thomas	3/31/2009	\$8.02	Dinner with T. Bibby (FTI)
Bibby, Thomas	3/31/2009	\$180.26	Dinner with T. Behnke (FTI), T. Bibby (FTI), B. Cashman (FTI), M. O'Loughlin (FTI) and J. Marcum (CC)
Behnke, Thomas A	4/1/2009	\$5.80	Dinner for T. Behnke (FTI)
Cashman, Brian	4/1/2009	\$68.75	Dinner for M. O'Loughlin (FTI) and B. Cashman (FTI)
Cashman, Brian	4/2/2009	\$52.68	Dinner for J. Marcum (CC), M. O'Loughlin (FTI) and B. Cashman (FTI)
Cashman, Brian	4/6/2009	\$87.00	Dinner for M. O'Loughlin (FTI), B. Cashman (FTI) and J. Marcum (CC)
O'Loughlin, Morgan	4/7/2009	\$49.67	Dinner for B. Cashman (FTI) and M. O'Loughlin (FTI)
Cashman, Brian	4/8/2009	\$81.00	Dinner for M. O'Loughlin (FTI), L. Ryba (FTI) and B. Cashman (FTI)
Cashman, Brian	4/9/2009	\$72.27	Dinner with M. O'Loughlin (FTI), L. Ryba (FTI), B. Cashman (FTI) and J. Marcum (CC)
Cashman, Brian	4/13/2009	\$199.23	Dinner for M. O'Loughlin (FTI), L. Ryba (FTI), J. Marcum (CC) and B. Cashman (FTI)

Circuit City Stores, Inc.

FTI Consulting, Inc.

Exhibit D - Summary of Actual and Necessary Expenses Incurred by Expense Category

For the Period 2/1/2009 through 4/30/2009

Professional	Date	Amount	Narrative
Cashman, Brian	4/14/2009	\$84.43	Dinner for O'Loughlin (FTI), Ryba (FTI), J. Marcum (CC) and Cashman (FTI)
Cashman, Brian	4/15/2009	\$19.18	Dinner for Cashman (FTI)
Ryba, Lauren	4/15/2009	\$73.51	Dinner for L. Ryba (FTI), M. O'Loughlin (FTI) and J. Marcum (CC)
Cashman, Brian	4/16/2009	\$13.00	Dinner for Cashman (FTI)
Ryba, Lauren	4/21/2009	\$22.22	Dinner for L. Ryba (FTI)
O'Loughlin, Morgan	4/22/2009	\$149.50	Dinner for J. Marcum (CC), L. Ryba (FTI) and M. O'Loughlin (FTI)
Ryba, Lauren	4/23/2009	\$41.13	Dinner for L. Ryba (FTI) and M. O'Loughlin (FTI)
Ryba, Lauren	4/27/2009	\$19.18	Dinner for L. Ryba (FTI)
Business Meals	Total		\$6,988.34
Lodging			
Chew, Katherine	11/14/2008	\$610.20	Hotel in Richmond for 3 nights
Duffy, Robert J	11/14/2008	\$305.10	Hotel in Richmond for 2 nights
McKeighan, Erin	11/14/2008	\$457.65	Hotel in Richmond for 3 nights
Chew, Katherine	11/21/2008	\$620.15	Hotel in Richmond for 3 nights
Chew, Katherine	11/26/2008	\$305.10	Hotel in Richmond for 2 nights
Chew, Katherine	12/4/2008	\$574.14	Hotel in Richmond for 3 nights
Chew, Katherine	12/19/2008	\$798.34	Hotel in Richmond for 4 nights
Chew, Katherine	12/23/2008	\$167.02	Hotel in Richmond for 1 night
Weinsten, Mark	1/13/2009	\$251.56	Hotel in Richmond for 1 night
Weinsten, Mark	1/22/2009	\$236.17	Hotel in Richmond for 1 night
Behnke, Thomas A	2/4/2009	\$449.74	Hotel in Richmond for 2 nights

Circuit City Stores, Inc.

FTI Consulting, Inc.

Exhibit D - Summary of Actual and Necessary Expenses Incurred by Expense Category

For the Period 2/1/2009 through 4/30/2009

Professional	Date	Amount	Narrative
Cashman, Brian	2/5/2009	\$572.91	Hotel in Richmond for 3 nights
Ryba, Lauren	2/5/2009	\$763.88	Hotel in Richmond for 4 nights
Waiting, Mark	2/5/2009	\$654.72	Hotel in Richmond for 3 nights
Duffy, Robert J	2/6/2009	\$682.34	Hotel in New York for 2 nights
O'Loughlin, Morgan	2/6/2009	\$905.72	Hotel in Richmond for 4 nights
Regan, Kevin	2/6/2009	\$944.68	Hotel in Richmond for 4 nights
Stegenga, Scott	2/6/2009	\$763.88	Hotel in Richmond for 4 nights
Behnke, Thomas A	2/10/2009	\$381.94	Hotel in Richmond for 2 nights
Duffy, Robert J	2/11/2009	\$200.92	Hotel in Richmond for 1 night
Bibby, Thomas	2/12/2009	\$1,026.24	Hotel in Richmond for 4 nights
O'Loughlin, Morgan	2/12/2009	\$763.88	Hotel in Richmond for 4 nights
Waiting, Mark	2/12/2009	\$607.32	Hotel in Richmond for 3 nights
Cashman, Brian	2/13/2009	\$572.91	Hotel in Richmond for 3 nights
Regan, Kevin	2/13/2009	\$944.68	Hotel in Richmond for 4 nights
Ryba, Lauren	2/13/2009	\$778.17	Hotel in Richmond for 4 nights
Stegenga, Scott	2/13/2009	\$763.88	Hotel in Richmond for 4 nights
Waiting, Mark	2/18/2009	\$343.64	Hotel in Richmond for 2 nights
Bibby, Thomas	2/19/2009	\$674.61	Hotel in Richmond for 3 nights
Cashman, Brian	2/19/2009	\$381.94	Hotel in Richmond for 2 nights
O'Loughlin, Morgan	2/19/2009	\$768.09	Hotel in Richmond for 4 nights

Circuit City Stores, Inc.

FTI Consulting, Inc.

Exhibit D - Summary of Actual and Necessary Expenses Incurred by Expense Category

For the Period 2/1/2009 through 4/30/2009

Professional	Date	Amount	Narrative
Ryba, Lauren	2/19/2009	\$572.91	Hotel in Richmond for 3 nights
Regan, Kevin	2/20/2009	\$944.68	Hotel in Richmond for 4 nights
Stegenga, Scott	2/20/2009	\$763.88	Hotel in Richmond for 4 nights
Ryba, Lauren	2/24/2009	\$572.91	Hotel in Richmond for 3 nights
Waiting, Mark	2/24/2009	\$277.03	Hotel in Richmond for 2 nights
Bibby, Thomas	2/25/2009	\$674.61	Hotel in Richmond for 3 nights
Cashman, Brian	2/25/2009	\$381.94	Hotel in Richmond for 2 nights
Regan, Kevin	2/25/2009	\$472.34	Hotel in Richmond for 2 nights
Weinsten, Mark	2/25/2009	\$246.12	Hotel in Richmond for 1 night
O'Loughlin, Morgan	2/26/2009	\$572.91	Hotel in Richmond for 3 nights
Ryba, Lauren	3/3/2009	\$241.36	Hotel in Richmond for 1 night
O'Loughlin, Morgan	3/6/2009	\$772.22	Hotel in Richmond for 4 nights
Regan, Kevin	3/11/2009	\$236.17	Hotel in Richmond for 1 night
Waiting, Mark	3/11/2009	\$405.82	Hotel in Richmond for 2 nights
Bibby, Thomas	3/12/2009	\$674.61	Hotel in Richmond for 3 nights
Cashman, Brian	3/12/2009	\$381.94	Hotel in Richmond for 2 nights
Ryba, Lauren	3/12/2009	\$593.98	Hotel in Richmond for 3 nights
O'Loughlin, Morgan	3/13/2009	\$773.83	Hotel in Richmond for 4 nights
Regan, Kevin	3/17/2009	\$190.97	Hotel in Richmond for 1 night
Waiting, Mark	3/17/2009	\$295.06	Hotel in Richmond for 2 nights

Circuit City Stores, Inc.

FTI Consulting, Inc.

Exhibit D - Summary of Actual and Necessary Expenses Incurred by Expense Category

For the Period 2/1/2009 through 4/30/2009

Professional	Date	Amount	Narrative
Regan, Kevin	3/18/2009	\$190.97	Hotel in Richmond for 1 night
Cashman, Brian	3/19/2009	\$572.91	Hotel in Richmond for 3 nights
Ryba, Lauren	3/19/2009	\$600.45	Hotel in Richmond for 3 nights
Regan, Kevin	3/20/2009	\$303.97	Hotel in Richmond for 2 nights
Waiting, Mark	3/24/2009	\$236.17	Hotel in Richmond for 1 night
Bibby, Thomas	3/25/2009	\$449.74	Hotel in Richmond for 2 nights
Cashman, Brian	3/25/2009	\$381.94	Hotel in Richmond for 2 nights
O'Loughlin, Morgan	3/26/2009	\$587.52	Hotel in Richmond for 3 nights
Ryba, Lauren	3/26/2009	\$587.20	Hotel in Richmond for 3 nights
Regan, Kevin	3/30/2009	\$168.37	Hotel in Richmond for 1 night
Behnke, Thomas A	4/1/2009	\$708.51	Hotel in Richmond for 3 nights
Bibby, Thomas	4/1/2009	\$449.74	Hotel in Richmond for 2 nights
Cashman, Brian	4/2/2009	\$506.82	Hotel in Richmond for 3 nights
O'Loughlin, Morgan	4/2/2009	\$588.30	Hotel in Richmond for 3 nights
Ryba, Lauren	4/8/2009	\$190.97	Hotel in Richmond for 1 night
Cashman, Brian	4/9/2009	\$572.91	Hotel in Richmond for 3 nights
O'Loughlin, Morgan	4/9/2009	\$615.00	Hotel in Richmond for 3 nights
Cashman, Brian	4/16/2009	\$572.91	Hotel in Richmond for 3 nights
O'Loughlin, Morgan	4/16/2009	\$586.10	Hotel in Richmond for 3 nights
Ryba, Lauren	4/16/2009	\$612.41	Hotel in Richmond for 3 nights

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Exhibit D - Summary of Actual and Necessary Expenses Incurred by Expense Category

For the Period 2/1/2009 through 4/30/2009

Professional	Date	Amount	Narrative
O'Loughlin, Morgan	4/23/2009	\$397.33	Hotel in Richmond for 2 nights
Ryba, Lauren	4/23/2009	\$400.63	Hotel in Richmond for 2 nights
O'Loughlin, Morgan	4/28/2009	\$247.09	Hotel in Richmond for 1 night
Ryba, Lauren	4/28/2009	\$190.97	Hotel in Richmond for 1 night
Lodging	Total		\$39,035.74
Other			
McKeighan, Erin	11/13/2008	\$19.56	Office supplies
Cashman, Brian	2/2/2009	\$9.95	Internet charges to work from hotel room
Bibby, Thomas	2/12/2009	\$9.95	Internet charges to work from hotel room
Cashman, Brian	2/12/2009	\$9.95	Internet charges to work from hotel room
Stegenga, Scott	2/13/2009	\$9.95	Internet charges to work from hotel room
Bibby, Thomas	2/16/2009	\$9.95	Internet charges to work from hotel room
Cashman, Brian	2/16/2009	\$46.99	Internet charges to work from hotel room
Duffy, Robert J	2/16/2009	\$16.04	Postage - Federal Express Circuit City Stores Inc. Heather Ferguson
Ryba, Lauren	2/16/2009	\$9.95	Internet charges to work from hotel room
Bibby, Thomas	2/17/2009	\$9.95	Internet charges to work from hotel room
Bibby, Thomas	2/18/2009	\$9.95	Internet charges to work from hotel room
Stegenga, Scott	2/20/2009	\$9.95	Internet charges to work from hotel room
Cashman, Brian	2/25/2009	\$9.95	Internet charges to work from hotel room
O'Loughlin, Morgan	3/3/2009	\$17.43	Fedex to Skadden
Cashman, Brian	3/10/2009	\$9.95	Internet charges to work from hotel room

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Exhibit D - Summary of Actual and Necessary Expenses Incurred by Expense Category

For the Period 2/1/2009 through 4/30/2009

Professional	Date	Amount	Narrative
O'Loughlin, Morgan	4/7/2009	\$32.88	FedEx materials to Boston
O'Loughlin, Morgan	4/7/2009	\$9.18	FedEx materials to Boston
Other	Total	\$251.53	
Transportation			
McKeighan, Erin	11/11/2008	\$48.00	Taxi airport to client
McKeighan, Erin	11/11/2008	\$37.55	Taxi home to airport
McKeighan, Erin	11/14/2008	\$489.00	Roundtrip airfare Chicago to Richmond
McKeighan, Erin	11/14/2008	\$40.00	Taxi airport to home
Weinsten, Mark	1/12/2009	\$697.90	Roundtrip airfare Boston to Richmond
Weinsten, Mark	1/14/2009	\$87.00	Parking at airport
Duffy, Robert J	1/16/2009	\$201.42	One way airfare New York to Boston
Weinsten, Mark	1/21/2009	\$99.46	Taxi home to airport
Weinsten, Mark	1/21/2009	\$224.60	One way airfare Boston to Richmond
Weinsten, Mark	1/22/2009	\$58.00	Parking at airport
Weinsten, Mark	1/22/2009	\$97.34	Rental car
Weinsten, Mark	1/22/2009	\$329.15	One way airfare Richmond to Boston
Behnke, Thomas A	2/2/2009	\$549.78	Roundtrip airfare Houston to Richmond
Behnke, Thomas A	2/2/2009	\$36.40	Roundtrip mileage home to airport
Cashman, Brian	2/2/2009	\$199.60	One way airfare Boston to Richmond
Cashman, Brian	2/2/2009	\$72.00	Parking at airport
Cashman, Brian	2/2/2009	\$104.60	Taxi home to airport

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Exhibit D - Summary of Actual and Necessary Expenses Incurred by Expense Category

For the Period 2/1/2009 through 4/30/2009

Professional	Date	Amount	Narrative
O'Loughlin, Morgan	2/2/2009	\$24.00	Taxi home to airport
O'Loughlin, Morgan	2/2/2009	\$169.60	One way airfare Boston to Richmond
Regan, Kevin	2/2/2009	\$3.00	Tolls
Regan, Kevin	2/2/2009	\$41.25	Roundtrip mileage home to airport
Regan, Kevin	2/2/2009	\$60.00	Taxi airport to client
Regan, Kevin	2/2/2009	\$434.60	One way airfare Newark to Richmond
Ryba, Lauren	2/2/2009	\$27.00	Taxi home to airport
Ryba, Lauren	2/2/2009	\$169.60	One way airfare Boston to Richmond
Stegenga, Scott	2/2/2009	\$209.06	One way airfare Boston to Richmond
Stegenga, Scott	2/2/2009	\$55.00	Taxi home to airport
Waiting, Mark	2/2/2009	\$60.00	Taxi home to airport
Waiting, Mark	2/2/2009	\$224.60	One way airfare Boston to Richmond
Duffy, Robert J	2/3/2009	\$224.60	One way airfare Boston to Richmond
Duffy, Robert J	2/3/2009	\$100.00	Taxi home to airport
Behnke, Thomas A	2/4/2009	\$174.78	Rental car
Cashman, Brian	2/5/2009	\$104.60	Taxi airport to home
Cashman, Brian	2/5/2009	\$62.00	Taxi client to airport
Cashman, Brian	2/5/2009	\$199.60	One way airfare Richmond to Boston
Waiting, Mark	2/5/2009	\$361.97	Rental car
Waiting, Mark	2/5/2009	\$60.00	Taxi airport to home

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Exhibit D - Summary of Actual and Necessary Expenses Incurred by Expense Category

For the Period 2/1/2009 through 4/30/2009

Professional	Date	Amount	Narrative
Waiting, Mark	2/5/2009	\$224.60	One way airfare Richmond to Boston
Behnke, Thomas A	2/6/2009	\$30.00	Parking at airport
Duffy, Robert J	2/6/2009	\$101.16	Taxi hotel to airport
Duffy, Robert J	2/6/2009	\$224.60	One way airfare Richmond to Boston
Duffy, Robert J	2/6/2009	\$100.00	Taxi airport to home
O'Loughlin, Morgan	2/6/2009	\$24.00	Taxi airport to home
O'Loughlin, Morgan	2/6/2009	\$199.60	One way airfare Richmond to Boston
O'Loughlin, Morgan	2/6/2009	\$622.10	Rental car
Regan, Kevin	2/6/2009	\$434.60	One way airfare Richmond to Newark
Regan, Kevin	2/6/2009	\$144.00	Parking at airport
Ryba, Lauren	2/6/2009	\$122.20	One way airfare Richmond to Boston
Stegenga, Scott	2/6/2009	\$179.60	One way airfare Boston to Richmond
Stegenga, Scott	2/6/2009	\$55.00	Taxi airport to home
Behnke, Thomas A	2/8/2009	\$36.40	Roundtrip mileage home to airport
Behnke, Thomas A	2/8/2009	\$583.10	Roundtrip airfare Houston to Richmond
Bibby, Thomas	2/8/2009	\$859.60	One way airfare Dallas to Richmond
Ryba, Lauren	2/8/2009	\$28.00	Taxi airport to home
O'Loughlin, Morgan	2/9/2009	\$24.00	Taxi home to airport
O'Loughlin, Morgan	2/9/2009	\$209.60	One way airfare Boston to Richmond
Regan, Kevin	2/9/2009	\$434.60	One way airfare Newark to Richmond

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Exhibit D - Summary of Actual and Necessary Expenses Incurred by Expense Category

For the Period 2/1/2009 through 4/30/2009

Professional	Date	Amount	Narrative
Regan, Kevin	2/9/2009	\$3.00	Tolls
Regan, Kevin	2/9/2009	\$60.00	Taxi airport to client
Regan, Kevin	2/9/2009	\$41.25	Roundtrip mileage home to airport
Ryba, Lauren	2/9/2009	\$194.60	One way airfare Boston to Richmond
Ryba, Lauren	2/9/2009	\$27.00	Taxi home to airport
Stegenga, Scott	2/9/2009	\$199.60	One way airfare Boston to Richmond
Stegenga, Scott	2/9/2009	\$55.00	Taxi home to airport
Waiting, Mark	2/9/2009	\$199.60	One way airfare Boston to Richmond
Waiting, Mark	2/9/2009	\$60.00	Taxi home to airport
Behnke, Thomas A	2/10/2009	\$159.76	Rental car
Cashman, Brian	2/10/2009	\$60.00	Taxi airport to client
Cashman, Brian	2/10/2009	\$199.60	One way airfare Boston to Richmond
Duffy, Robert J	2/10/2009	\$99.28	Taxi airport to client
Duffy, Robert J	2/10/2009	\$104.11	Taxi hotel to airport
Duffy, Robert J	2/10/2009	\$119.60	One way airfare New York to Richmond
Behnke, Thomas A	2/11/2009	\$30.00	Parking at airport
Duffy, Robert J	2/11/2009	\$215.15	One way airfare Richmond to Boston
Duffy, Robert J	2/11/2009	\$105.15	Taxi hotel to airport
Bibby, Thomas	2/12/2009	\$859.60	One way airfare Richmond to Dallas
Bibby, Thomas	2/12/2009	\$359.08	Rental car

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Exhibit D - Summary of Actual and Necessary Expenses Incurred by Expense Category

For the Period 2/1/2009 through 4/30/2009

Professional	Date	Amount	Narrative
Bibby, Thomas	2/12/2009	\$158.00	Roundtrip taxi home to airport
Ryba, Lauren	2/12/2009	\$28.00	Taxi client to hotel
Waiting, Mark	2/12/2009	\$224.60	One way airfare Richmond to Boston
Waiting, Mark	2/12/2009	\$465.82	Rental car
Waiting, Mark	2/12/2009	\$60.00	Taxi airport to home
Cashman, Brian	2/13/2009	\$96.00	Parking at airport
Cashman, Brian	2/13/2009	\$169.60	One way airfare Richmond to Boston
Cashman, Brian	2/13/2009	\$10.00	Parking at court
O'Loughlin, Morgan	2/13/2009	\$24.00	Taxi airport to home
O'Loughlin, Morgan	2/13/2009	\$199.60	One way airfare Richmond to Boston
O'Loughlin, Morgan	2/13/2009	\$650.82	Rental car
Regan, Kevin	2/13/2009	\$434.60	One way airfare Richmond to Newark
Regan, Kevin	2/13/2009	\$120.00	Parking at airport
Ryba, Lauren	2/13/2009	\$27.00	Taxi airport to home
Ryba, Lauren	2/13/2009	\$319.60	One way airfare Richmond to Boston
Stegenga, Scott	2/13/2009	\$55.00	Taxi airport to home
Stegenga, Scott	2/13/2009	\$199.60	One way airfare Richmond to Boston
Bibby, Thomas	2/16/2009	\$859.60	One way airfare Dallas to Richmond
Bibby, Thomas	2/16/2009	\$60.00	Taxi client to airport
Bibby, Thomas	2/16/2009	\$79.00	Taxi home to airport

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Exhibit D - Summary of Actual and Necessary Expenses Incurred by Expense Category

For the Period 2/1/2009 through 4/30/2009

Professional	Date	Amount	Narrative
O'Loughlin, Morgan	2/16/2009	\$199.60	One way airfare Boston to Richmond
O'Loughlin, Morgan	2/16/2009	\$24.00	Taxi home to airport
Regan, Kevin	2/16/2009	\$60.00	Taxi airport to client
Regan, Kevin	2/16/2009	\$41.25	Roundtrip mileage home to airport
Regan, Kevin	2/16/2009	\$3.00	Tolls
Regan, Kevin	2/16/2009	\$434.60	One way airfare Newark to Richmond
Ryba, Lauren	2/16/2009	\$169.60	One way airfare Boston to Richmond
Ryba, Lauren	2/16/2009	\$27.00	Taxi home to airport
Stegenga, Scott	2/16/2009	\$199.60	One way airfare Boston to Richmond
Stegenga, Scott	2/16/2009	\$55.00	Taxi home to airport
Waiting, Mark	2/16/2009	\$234.60	One way airfare Boston to Richmond
Waiting, Mark	2/16/2009	\$60.00	Taxi home to airport
Cashman, Brian	2/17/2009	\$99.60	One way airfare Boston to Richmond
Regan, Kevin	2/17/2009	\$46.00	Taxi court to client
Regan, Kevin	2/17/2009	\$27.00	Taxi hotel to court
Waiting, Mark	2/18/2009	\$349.15	One way airfare Richmond to Boston
Waiting, Mark	2/18/2009	\$65.00	Taxi client to airport
Waiting, Mark	2/18/2009	\$60.00	Taxi airport to home
Bibby, Thomas	2/19/2009	\$859.60	One way airfare Richmond to Dallas
Bibby, Thomas	2/19/2009	\$79.00	Taxi airport to home

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Exhibit D - Summary of Actual and Necessary Expenses Incurred by Expense Category

For the Period 2/1/2009 through 4/30/2009

Professional	Date	Amount	Narrative
Cashman, Brian	2/19/2009	\$199.60	One way airfare Richmond to Boston
Cashman, Brian	2/19/2009	\$230.60	Rental car
Ryba, Lauren	2/19/2009	\$27.00	Taxi airport to home
Ryba, Lauren	2/19/2009	\$229.60	One way airfare Richmond to Boston
O'Loughlin, Morgan	2/20/2009	\$249.60	One way airfare Richmond to Boston
O'Loughlin, Morgan	2/20/2009	\$866.70	Rental car
O'Loughlin, Morgan	2/20/2009	\$27.00	Taxi airport to home
Regan, Kevin	2/20/2009	\$434.60	One way airfare Richmond to Newark
Regan, Kevin	2/20/2009	\$120.00	Parking at airport
Stegenga, Scott	2/20/2009	\$199.60	One way airfare Richmond to Boston
Regan, Kevin	2/21/2009	\$11.00	Roundtrip mileage home to airport
Bibby, Thomas	2/23/2009	\$859.60	One way airfare Dallas to Richmond
Bibby, Thomas	2/23/2009	\$60.00	Taxi airport to client
Bibby, Thomas	2/23/2009	\$79.00	Taxi home to airport
Cashman, Brian	2/23/2009	\$169.60	One way airfare Boston to Richmond
Cashman, Brian	2/23/2009	\$72.00	Parking at airport
O'Loughlin, Morgan	2/23/2009	\$199.60	One way airfare Boston to Richmond
O'Loughlin, Morgan	2/23/2009	\$24.00	Taxi home to airport
Regan, Kevin	2/23/2009	\$434.50	One way airfare Newark to Richmond
Regan, Kevin	2/23/2009	\$46.70	Taxi home to airport

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Exhibit D - Summary of Actual and Necessary Expenses Incurred by Expense Category

For the Period 2/1/2009 through 4/30/2009

Professional	Date	Amount	Narrative
Regan, Kevin	2/23/2009	\$62.00	Taxi airport to client
Ryba, Lauren	2/23/2009	\$169.60	One way airfare Boston to Richmond
Ryba, Lauren	2/23/2009	\$27.00	Taxi home to airport
Stegenga, Scott	2/23/2009	\$26.00	Taxi airport to office
Stegenga, Scott	2/23/2009	\$55.00	Taxi home to airport
Stegenga, Scott	2/23/2009	\$35.00	Taxi office to home
Stegenga, Scott	2/23/2009	\$199.60	One way airfare Boston to Richmond
Waiting, Mark	2/23/2009	\$424.20	Roundtrip airfare Boston to Richmond
Waiting, Mark	2/23/2009	\$60.00	Taxi home to airport
Waiting, Mark	2/24/2009	\$189.41	Rental car
Waiting, Mark	2/24/2009	\$60.00	Taxi airport to home
Weinsten, Mark	2/24/2009	\$354.15	One way airfare Boston to Richmond
Cashman, Brian	2/25/2009	\$199.60	One way airfare Richmond to Boston
Cashman, Brian	2/25/2009	\$72.00	Parking at airport
Regan, Kevin	2/25/2009	\$49.00	Taxi airport to home
Regan, Kevin	2/25/2009	\$60.00	Taxi client to airport
Regan, Kevin	2/25/2009	\$434.60	One way airfare Richmond to Newark
Weinsten, Mark	2/25/2009	\$344.60	One way airfare Richmond to Boston
Weinsten, Mark	2/25/2009	\$199.70	Rental car
Weinsten, Mark	2/25/2009	\$58.00	Parking at airport

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Exhibit D - Summary of Actual and Necessary Expenses Incurred by Expense Category

For the Period 2/1/2009 through 4/30/2009

Professional	Date	Amount	Narrative
Bibby, Thomas	2/26/2009	\$79.00	Taxi airport to home
Bibby, Thomas	2/26/2009	\$859.60	One way airfare Richmond to Dallas
Cashman, Brian	2/26/2009	\$289.56	Rental car
O'Loughlin, Morgan	2/26/2009	\$199.60	One way airfare Richmond to Boston
O'Loughlin, Morgan	2/26/2009	\$24.00	Taxi airport to home
O'Loughlin, Morgan	2/26/2009	\$549.39	Rental car
Ryba, Lauren	2/26/2009	\$34.00	Taxi airport to home
Ryba, Lauren	2/26/2009	\$199.60	One way airfare Richmond to Boston
Stegenga, Scott	2/26/2009	\$199.60	One way airfare Richmond to Boston
Regan, Kevin	2/28/2009	\$11.00	Roundtrip mileage home to CC store for GOB review
O'Loughlin, Morgan	3/3/2009	\$324.60	One way Boston to Richmond
O'Loughlin, Morgan	3/3/2009	\$24.00	Taxi home to airport
Ryba, Lauren	3/3/2009	\$299.60	One way Boston to Richmond
Ryba, Lauren	3/3/2009	\$27.00	Taxi home to airport
Ryba, Lauren	3/4/2009	\$63.00	Taxi client to airport
Ryba, Lauren	3/4/2009	\$27.00	Taxi airport to home
Ryba, Lauren	3/4/2009	\$139.60	One way Richmond to Boston
O'Loughlin, Morgan	3/6/2009	\$286.64	Rental Car
O'Loughlin, Morgan	3/6/2009	\$28.00	Taxi airport to home
O'Loughlin, Morgan	3/6/2009	\$229.60	One way Richmond to Boston

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Exhibit D - Summary of Actual and Necessary Expenses Incurred by Expense Category

For the Period 2/1/2009 through 4/30/2009

Professional	Date	Amount	Narrative
Bibby, Thomas	3/9/2009	\$859.60	One way Dallas to Richmond
Bibby, Thomas	3/9/2009	\$56.00	Taxi airport to client
Bibby, Thomas	3/9/2009	\$79.00	Taxi home to airport
O'Loughlin, Morgan	3/9/2009	\$24.00	Taxi home to airport
O'Loughlin, Morgan	3/9/2009	\$169.60	One way Boston to Richmond
Ryba, Lauren	3/9/2009	\$27.00	Taxi home to airport
Ryba, Lauren	3/9/2009	\$169.60	One way Boston to Richmond
Waiting, Mark	3/9/2009	\$394.20	Roundtrip Boston to Richmond
Waiting, Mark	3/9/2009	\$60.00	Taxi home to airport
Cashman, Brian	3/10/2009	\$65.00	Taxi airport to client
Cashman, Brian	3/10/2009	\$169.60	One way Boston to Richmond
Regan, Kevin	3/10/2009	\$41.25	Roundtrip mileage from home to airport
Regan, Kevin	3/10/2009	\$62.00	Taxi airport to client
Regan, Kevin	3/10/2009	\$3.00	Tolls
Regan, Kevin	3/10/2009	\$434.60	One way Newark to Richmond
Regan, Kevin	3/11/2009	\$48.00	Parking at airport
Regan, Kevin	3/11/2009	\$434.60	One way Richmond to Newark
Waiting, Mark	3/11/2009	\$271.36	Rental Car
Waiting, Mark	3/11/2009	\$60.00	Taxi airport to home
Waiting, Mark	3/11/2009	\$215.15	One way Richmond to Boston

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For the Period 2/1/2009 through 4/30/2009

Professional	Date	Amount	Narrative
Bibby, Thomas	3/12/2009	\$79.00	Taxi airport to home
Bibby, Thomas	3/12/2009	\$859.60	One way Richmond to Dallas
Cashman, Brian	3/12/2009	\$299.60	One way Richmond to Boston
Cashman, Brian	3/12/2009	\$72.00	Parking at airport
Ryba, Lauren	3/12/2009	\$27.00	Taxi airport to home
Ryba, Lauren	3/12/2009	\$199.60	One way Richmond to Boston
O'Loughlin, Morgan	3/13/2009	\$24.00	Taxi airport to home
O'Loughlin, Morgan	3/13/2009	\$987.84	Rental Car
O'Loughlin, Morgan	3/13/2009	\$200.00	One way Richmond to Boston
Cashman, Brian	3/16/2009	\$199.60	One way Boston to Richmond
Regan, Kevin	3/16/2009	\$80.00	Taxi home to airport
Regan, Kevin	3/16/2009	\$94.60	One way New York to Richmond
Ryba, Lauren	3/16/2009	\$169.60	One way Boston to Richmond
Ryba, Lauren	3/16/2009	\$27.00	Taxi home to airport
Waiting, Mark	3/16/2009	\$479.60	Roundtrip Boston to Richmond
Waiting, Mark	3/16/2009	\$60.00	Taxi home to airport
Ryba, Lauren	3/17/2009	\$22.00	Taxi client to hotel
Waiting, Mark	3/17/2009	\$60.00	Taxi airport to home
Regan, Kevin	3/18/2009	\$63.00	Taxi client to airport
Regan, Kevin	3/18/2009	\$94.60	One way Richmond to New York

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Professional	Date	Amount	Narrative
Regan, Kevin	3/18/2009	\$82.00	Taxi airport to home
Cashman, Brian	3/19/2009	\$96.00	Parking at airport
Cashman, Brian	3/19/2009	\$295.56	Rental Car
Cashman, Brian	3/19/2009	\$169.60	One way Richmond to Boston
Regan, Kevin	3/19/2009	\$35.00	Taxi airport to hotel
Regan, Kevin	3/19/2009	\$374.02	Roundtrip Newark to Richmond
Regan, Kevin	3/19/2009	\$18.00	Tolls
Regan, Kevin	3/19/2009	\$41.25	Mileage roundtrip home to airport
Ryba, Lauren	3/19/2009	\$27.00	Taxi airport to home
Ryba, Lauren	3/19/2009	\$169.60	One way Richmond to Boston
Regan, Kevin	3/20/2009	\$35.00	Taxi legal counsel to airport
Regan, Kevin	3/20/2009	\$33.00	Parking at airport
Bibby, Thomas	3/23/2009	\$859.60	One way Dallas to Richmond
Cashman, Brian	3/23/2009	\$104.60	Taxi home to airport
Cashman, Brian	3/23/2009	\$169.60	One way Boston to Richmond
O'Loughlin, Morgan	3/23/2009	\$24.00	Taxi home to airport
O'Loughlin, Morgan	3/23/2009	\$199.60	One way Boston to Richmond
Ryba, Lauren	3/23/2009	\$27.00	Taxi home to airport
Ryba, Lauren	3/23/2009	\$364.60	One way Boston to Richmond
Waiting, Mark	3/23/2009	\$304.20	One way Boston to Richmond

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For the Period 2/1/2009 through 4/30/2009

Professional	Date	Amount	Narrative
Waiting, Mark	3/23/2009	\$60.00	Taxi home to airport
Bibby, Thomas	3/24/2009	\$35.00	Taxi hotel to dinner
Bibby, Thomas	3/24/2009	\$60.00	Taxi client to airport
Waiting, Mark	3/24/2009	\$60.00	Taxi airport to home
Bibby, Thomas	3/25/2009	\$859.60	One way Richmond to Dallas
Cashman, Brian	3/25/2009	\$199.60	One way Richmond to Boston
Cashman, Brian	3/25/2009	\$8.57	Gas for rental car
Cashman, Brian	3/25/2009	\$202.20	Rental Car
O'Loughlin, Morgan	3/26/2009	\$169.60	One way Richmond to Boston
O'Loughlin, Morgan	3/26/2009	\$27.00	Taxi airport to home
O'Loughlin, Morgan	3/26/2009	\$15.40	Gas for rental car
Ryba, Lauren	3/26/2009	\$27.00	Taxi airport to home
Ryba, Lauren	3/26/2009	\$169.60	One way Richmond to Boston
Ryba, Lauren	3/26/2009	\$575.54	Rental Car
Behnke, Thomas A	3/29/2009	\$36.40	Roundtrip mileage from home to airport
Behnke, Thomas A	3/29/2009	\$1,142.70	Roundtrip Houston to Richmond
Regan, Kevin	3/29/2009	\$41.25	Roundtrip mileage from home to airport
Regan, Kevin	3/29/2009	\$18.00	Tolls
Regan, Kevin	3/29/2009	\$583.55	Roundtrip Newark to Richmond
Regan, Kevin	3/29/2009	\$33.00	Taxi airport to hotel

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For the Period 2/1/2009 through 4/30/2009

Professional	Date	Amount	Narrative
Bibby, Thomas	3/30/2009	\$859.60	One way Dallas to Richmond
Bibby, Thomas	3/30/2009	\$60.00	Taxi airport to client
Bibby, Thomas	3/30/2009	\$60.00	Taxi client to airport
Bibby, Thomas	3/30/2009	\$30.00	Taxi hotel to dinner
Bibby, Thomas	3/30/2009	\$79.00	Taxi home to airport
Cashman, Brian	3/30/2009	\$169.60	One way Boston to Richmond
O'Loughlin, Morgan	3/30/2009	\$24.00	Taxi home to airport
O'Loughlin, Morgan	3/30/2009	\$339.20	Roundtrip Boston to Richmond
Regan, Kevin	3/30/2009	\$5.00	Taxi from hotel to legal counsel
Regan, Kevin	3/30/2009	\$33.00	Parking at airport
Behnke, Thomas A	4/1/2009	\$243.91	Rental car
Behnke, Thomas A	4/1/2009	\$48.00	Parking at airport
Bibby, Thomas	4/1/2009	\$60.00	Taxi client to airport
Bibby, Thomas	4/1/2009	\$859.60	One way airfare Richmond to Dallas
Bibby, Thomas	4/1/2009	\$79.00	Taxi airport to home
Cashman, Brian	4/2/2009	\$9.72	Gas for rental car
Cashman, Brian	4/2/2009	\$184.60	One way airfare Richmond to Boston
Cashman, Brian	4/2/2009	\$288.92	Rental car
Cashman, Brian	4/2/2009	\$96.00	Parking at airport
O'Loughlin, Morgan	4/2/2009	\$27.00	Taxi airport to home

Circuit City Stores, Inc.

FTI Consulting, Inc.

Exhibit D - Summary of Actual and Necessary Expenses Incurred by Expense Category

For the Period 2/1/2009 through 4/30/2009

Professional	Date	Amount	Narrative
Cashman, Brian	4/6/2009	\$339.20	One way airfare Boston to Richmond
O'Loughlin, Morgan	4/6/2009	\$309.20	Roundtrip airfare Boston/Richmond
O'Loughlin, Morgan	4/6/2009	\$24.00	Taxi home to airport
Bibby, Thomas	4/7/2009	\$158.00	Taxi roundtrip home/airport
Ryba, Lauren	4/8/2009	\$65.00	Taxi airport to client
Ryba, Lauren	4/8/2009	\$369.20	Roundtrip airfare Boston /Richmond
Ryba, Lauren	4/8/2009	\$30.00	Taxi home to airport
Cashman, Brian	4/9/2009	\$96.00	Parking at airport
Cashman, Brian	4/9/2009	\$308.72	Rental car
O'Loughlin, Morgan	4/9/2009	\$28.00	Taxi airport to home
Ryba, Lauren	4/9/2009	\$30.00	Taxi airport to home
Cashman, Brian	4/13/2009	\$339.20	Roundtrip airfare Boston /Richmond
O'Loughlin, Morgan	4/13/2009	\$154.60	One way airfare Boston to Richmond
O'Loughlin, Morgan	4/13/2009	\$24.00	Taxi home to airport
Ryba, Lauren	4/13/2009	\$309.20	Roundtrip airfare Boston/Richmond
Ryba, Lauren	4/13/2009	\$30.00	Taxi home to airport
Cashman, Brian	4/15/2009	\$25.00	Taxi hotel to client
Cashman, Brian	4/16/2009	\$96.00	Parking at airport
Cashman, Brian	4/16/2009	\$302.30	Rental car
O'Loughlin, Morgan	4/16/2009	\$133.70	One way airfare Richmond to Boston

Circuit City Stores, Inc.

FTI Consulting, Inc.

Exhibit D - Summary of Actual and Necessary Expenses Incurred by Expense Category

For the Period 2/1/2009 through 4/30/2009

Professional	Date	Amount	Narrative
O'Loughlin, Morgan	4/16/2009	\$24.00	Taxi airport to home
O'Loughlin, Morgan	4/16/2009	\$60.00	Taxi airport to client
Ryba, Lauren	4/16/2009	\$30.00	Taxi airport to home
Ryba, Lauren	4/20/2009	\$439.20	Roundtrip airfare Boston/Richmond
O'Loughlin, Morgan	4/21/2009	\$50.00	Taxi airport to hotel
Ryba, Lauren	4/21/2009	\$30.00	Taxi home to airport
Ryba, Lauren	4/21/2009	\$333.42	Rental car
O'Loughlin, Morgan	4/22/2009	\$24.00	Taxi airport to home
O'Loughlin, Morgan	4/23/2009	\$225.20	One way airfare Richmond to Boston
O'Loughlin, Morgan	4/23/2009	\$24.00	Taxi airport to home
Ryba, Lauren	4/23/2009	\$30.00	Taxi airport to home
Ryba, Lauren	4/23/2009	\$9.85	Gas for rental car
O'Loughlin, Morgan	4/27/2009	\$309.20	Roundtrip airfare Boston/Richmond
O'Loughlin, Morgan	4/27/2009	\$24.00	Taxi home to airport
Ryba, Lauren	4/27/2009	\$30.00	Taxi home to airport
Ryba, Lauren	4/27/2009	\$309.20	Roundtrip airfare Boston/Richmond
O'Loughlin, Morgan	4/28/2009	\$24.00	Taxi airport to home
Ryba, Lauren	4/28/2009	\$30.00	Taxi airport to home
Ryba, Lauren	4/28/2009	\$226.61	Rental car
Transportation	Total	<hr/> \$57,229.38	
Grand Total		<hr/> \$103,504.99	

EXHIBIT E

CIRCUIT CITY STORES, INC., et al.,

COPY OF THE RETENTION ORDER AUTHORIZING EMPLOYMENT OF THE
APPLICANT

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Proposed Counsel to the Debtors
and Debtors in Possession

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION

- - - - - - - - - - - - - - - X
In re: : Chapter 11
:
CIRCUIT CITY STORES, INC., : Case No. 08-35653 (KRH)
et al., :
Debtors. : Jointly Administered
: Hrg. Date: December 5, 2008
: at 10:00 a.m. (ET)
: Obj. Due: December 3, 2008 at
: 4:00 p.m. (ET)
- - - - - - - - - - - - - - - X

**DEBTORS' APPLICATION FOR ORDER UNDER BANKRUPTCY CODE
SECTIONS 105(a), 327(a), 328 AND 1107 AND BANKRUPTCY
RULE 2014(a), AUTHORIZING THE EMPLOYMENT AND RETENTION
OF FTI CONSULTING, INC. AS FINANCIAL ADVISORS TO THE
DEBTORS EFFECTIVE AS OF THE PETITION DATE**

The debtors and debtors in possession in the



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above-captioned cases (collectively, the "Debtors"),¹ seek entry of an order, under sections 105(a), 327(a), 328 and 1107 of title 11 of the United States Code (the "Bankruptcy Code"), as supplemented by Rule 2014 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") and Rule 2014-1 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the Eastern District of Virginia (the "Local Rules"), authorizing the employment and retention of FTI Consulting, Inc., together with its wholly owned subsidiaries, agents and independent contractors (collectively "FTI"), as financial advisors and consultants for the Debtors effective as of the date of the filing of these bankruptcy cases, November 10, 2008

¹ The Debtors are the following entities: The Debtors and the last four digits of their respective taxpayer identification numbers are as follows: Circuit City Stores, Inc. (3875), Circuit City Stores West Coast, Inc. (0785), InterTAN, Inc. (0875), Ventoux International, Inc. (1838), Circuit City Purchasing Company, LLC (5170), CC Aviation, LLC (0841), CC Distribution Company of Virginia, Inc. (2821), Circuit City Properties, LLC (3353), Kinzer Technology, LLC (2157), Abbott Advertising Agency, Inc. (4659), Patapsco Designs, Inc. (6796), Sky Venture Corp. (0311), Prahs, Inc. (n/a), XSStuff, LLC (9263), Mayland MN, LLC (6116), Courcheval, LLC (n/a), Orbyx Electronics, LLC (3360), and Circuit City Stores PR, LLC (5512). The address for Circuit City Stores West Coast, Inc. is 9250 Sheridan Boulevard, Westminster, Colorado 80031. For all other Debtors, the address is 9950 Mayland Drive, Richmond, Virginia 23233.

(the "Petition Date"). In support of the Application, the Debtors rely upon the Affidavit of Robert J. Duffy, sworn to on November 17, 2008 (the "Duffy Affidavit"), a copy of which is attached hereto as Exhibit A. In further support of this Application, the Debtors respectfully represent as follows:

JURISDICTION AND VENUE

1. This Court has jurisdiction to consider this Application under 28 U.S.C. §§ 157 and 1334. This is a core proceeding under 28 U.S.C. § 157(b). Venue of these cases and this Application in this district is proper under 28 U.S.C. §§ 1408 and 1409.

2. The statutory predicates for the relief requested herein are Bankruptcy Code sections 105(a), 327(a), 328 and 1107, as supplemented by Bankruptcy Rule 2014 and Local Rule 2014-1.

BACKGROUND

3. On November 10, 2008 (the "Petition Date"), the Debtors filed voluntary petitions in this Court for relief under chapter 11 of the Bankruptcy Code.

4. The Debtors continue to manage and

operate their businesses as debtors in possession pursuant to Bankruptcy Code sections 1107 and 1108.

5. On November 12, 2008, the Office of the United States Trustee for the Eastern District of Virginia (the "United States Trustee") appointed a statutory committee of unsecured creditors. To date, no trustee or examiner has been appointed in these chapter 11 cases.

6. Based in Richmond, Virginia, Debtors are a leading specialty retailer of consumer electronics and operate large nationwide electronics stores throughout the United States and Puerto Rico that sell, among other things, televisions, home theatre systems, computers, camcorders, furniture, software, imaging and telecommunications products, and other audio and video electronics.

7. Despite significant revenues, the Debtors have suffered two consecutive years of losses. While the Debtors made every effort to improve their financial performance and implement a global turnaround strategy, they were ultimately unable to consummate a successful restructuring outside of bankruptcy. In large part, the

Debtors' chapter 11 filings were due to an erosion of vendor confidence, decreased liquidity and the global economic crisis.

8. Thus, the Debtors commenced these cases with the immediate goals of obtaining adequate postpetition financing and continuing their restructuring initiatives commenced prior to the Petition Date, including closing 154 stores. In addition, the Debtors will continue to evaluate their business, work closely with their vendors, and enhance customer relations with a goal of emerging from chapter 11 as a financially stable going concern.

RELIEF REQUESTED

9. By this Application, the Debtors seek entry of an order, under Bankruptcy Code sections 105(a), 327(a), 328 and 1107 authorizing the employment and retention of FTI as their financial advisors and consultants in these chapter 11 cases, effective as of the Petition Date.

BASIS FOR RELIEF REQUESTED

10. FTI commenced its engagement with the Debtors on August 15, 2008 pursuant to an engagement

letter (the "Engagement Letter"), a copy of which is attached to the Duffy Affidavit as Exhibit 1A. Pursuant to the Engagement Letter, the Debtors retained FTI to provide financial advisory and consulting services. FTI and the Debtors executed a revised restructuring engagement letter on November 5, 2008 (together with the Engagement Letter, the "Engagement Letters"), a copy of which is attached to the Duffy Affidavit as Exhibit 1B. The Debtors and FTI have worked closely with respect to the matters set forth in both Engagement Letters. FTI has assisted the Debtors in the financial aspects of their restructuring efforts and in the Debtors' preparation of these bankruptcy cases.

11. The Debtors are familiar with the professional standing and reputation of FTI. Indeed, the consideration of this professional standing and reputation was a critical element in the Debtors' decision to enter into the Engagement Letters between the Debtors and FTI. Among other things, the Debtors understand that FTI has a wealth of experience in providing financial advisory and consulting services in restructurings and reorganizations and enjoys an

excellent reputation for services it has rendered in large and complex chapter 11 cases on behalf of debtors and creditors throughout the United States.

12. Since the time FTI was first engaged by the Debtors, FTI has developed a great deal of institutional knowledge regarding the Debtors' operations, finance and systems. The Debtors believe that this institutional experience and knowledge will be valuable to the Debtors in their efforts to reorganize.

13. The Debtors believe that the services of FTI will be critical to the Debtors' efforts to maximize the value of their estates and to reorganize successfully. Further, the Debtors believe that FTI is well qualified and able to represent the Debtors in a cost-effective, efficient and timely manner.

14. Accordingly, the Debtors wish to retain FTI to provide assistance during these bankruptcy cases pursuant to the terms of the Engagement Letters.

SCOPE OF SERVICES

15. Pursuant to the terms of the Engagement Letters, FTI has provided, is providing and will continue to provide such consulting and advisory

services² as FTI and the Debtors deem appropriate and feasible in order to advise the Debtors in the course of these chapter 11 cases. Specifically, FTI will render various services to the Debtors including, but not limited to, the following:

Store Footprint Analysis

- Analyze liquidity and earnings impact of potential store closures.
- Provide assistance with contract terms for disposition of leases.
- Develop informational materials to support store closing processes.
- Review procedure for projecting revenue, occupancy costs and inventory levels for potential closing stores.
- Advise on "best practices" for drafting an agency agreement for inventory disposition and on negotiating structure for real estate disposition.
- Prepare information package for landlord conference calls and participate in lease termination discussions.
- Coordinate with such third party real estate advisors as may be retained by the Company in conjunction with real estate analyses and related negotiations.

Liquidity Forecasting

- Evaluate current liquidity position and expected future cash flows.
- Assist with management and control of cash disbursements.

² Capitalized terms not otherwise defined in this paragraph shall have the meanings ascribed to such terms in the Engagement Letters.

- Advise management on cash conservation measures and assist with implementation of cash forecasting and reporting tools as requested.

Restructuring/Other Advisory Services

- Assist with development of an out-of-court restructuring plan and related financial projections.
- Assess potential EBITDA based on store closing strategy and other restructuring initiatives.
- Analyze long term capital need to effectuate potential out-of court restructuring and capital structure alternatives.
- Assist with working capital management and liquidity forecasting.
- Participate in development of strategy to negotiate with key stakeholders in order to effectuate a potential out-of-court restructuring.
- Assist management with development of employee retention and communications programs.
- Assist management in developing strategy relating to merchandise and other vendors.
- Assist management and, if necessary, other advisors in developing a strategy relating to landlords in conjunction with a potential out-of-court restructuring.
- Assist management and, if necessary, other advisors in developing strategy relating to existing and prospective capital providers in conjunction with a potential out-of-court restructuring.
- Provide weekly status and fee updates to management personnel designated by the Company
- Provide other services as requested by management.

Asset Sales

- Assist management with the development and implementation of a store closing process including marketing certain stores identified by the Company for closure (including, but not limited to, inventory, real estate, furniture

fixtures and equipment other tangible assets) to inventory disposition firms including conducting a 363 sale process, contacting potential buyers, facilitating due diligence requests, negotiating asset purchase agreement(s) and conducting a final auction.

- Prepare "bid packages" for Liquidators and manage selection process.
- Solicit potential inventory Liquidators for going-out-of-business sale process.
- Assist the Company in the negotiation of an Agency agreement.
- Manage the process to liquidate stores and conduct going-out-of-business sales in the ordinary course of business.
- Solicit bids from real estate consulting firms to evaluate lease mitigation strategies.
- Assist with data collection and information gathering related to third party due diligence.
- Advise and assist the Company and other professionals retained by the Company in developing, negotiating and executing plan of reorganization scenarios, 363 sales or other potential sales of assets or business units.

Contingency Planning

- Assist management and the Board of Directors in contingency planning including the evaluation, planning and execution of a potential Chapter 11 filing.
- Assist Company personnel with the communications and negotiations, at your request and under your guidance, with lenders, creditors, and other parties-in-interest including the preparation of financial information for distribution to such parties-in-interest.
- Advise and assist the Company in the compilation and preparation of financial information necessary due to requirements of the Bankruptcy Court and/or Office of the US Trustee.

- Assist the Company in the preparation of a liquidation valuation for a reorganization plan and/or negotiation purposes.
- Assist the Company in managing and executing the reconciliation process involving claims filed by all creditors.
- Advise and assist the Company in identifying and/or reviewing preference payments, fraudulent conveyances and other causes of action.
- Assist the Debtors in the preparation of financial related disclosures required by this Court including the Schedules of Assets and Liabilities, the Statement of Financial Affairs, and Monthly Operating Reports.
- Assist the Debtors in claims processing, analysis, and reporting, including plan classification modeling and claim estimation.
- Assist the Debtors in responding to and tracking reclamation, 503(b)(9) and consignment claims.

Financing

- Lead efforts to arrange second lien financing and refinancing of the existing senior debt or debtor-in-possession ("DIP") financing in a Chapter 11 filing.
- Advise the Company in the process of identifying and reviewing debtor in possession ("DIP") financing and assist the Company in preparing a collateral package in support of such financing.

Other

- Assist with such other accounting and financial advisory services as requested by the Company and/or the Board of Directors consistent with the role of a financial advisor and not duplicative of services provided by other professionals.

FTI'S DISINTERESTEDNESS

16. FTI has informed the Debtors that, except as may be set forth in the Duffy Affidavit, it (i) has no connection with the Debtors, its creditors or other parties in interest in this case; (ii) does not hold or represent any interest adverse to the Debtors' estates; and (iii) believes it is a "disinterested person" as defined within Bankruptcy Code section 101(14).

17. FTI has further informed the Debtors that it will conduct an ongoing review of its files to ensure that no conflicts or other disqualifying circumstances exist or arise. If any new material facts, connections or relationships are discovered or arise, FTI will supplement its disclosure to the Court.

18. FTI has also agreed not to share with any person or firm the compensation to be paid for professional services rendered in connection with these cases.

19. The Debtors believe that FTI is not owed any amounts with respect to its prepetition fees and expenses.

TERMS OF RETENTION

20. The Debtors understand that FTI intends to apply to the Court for allowances of compensation and reimbursement of expenses for financial advisory and consultants support services in accordance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, corresponding Local Rules, orders of this Court and guidelines established by the United States Trustee. The customary hourly rates, subject to periodic adjustments, charged by FTI's professionals anticipated to be assigned to this case are as follows:

Standard Hourly Rates

| | |
|----------------------------------|---------------|
| Senior Managing Directors | \$650 - \$715 |
| Directors/Managing Directors | \$475 - \$620 |
| Consultants/Senior Consultants | \$235 - \$415 |
| Administrative/Paraprofessionals | \$95 - \$190 |

Completion Fee

21. The Company, in its sole and absolute discretion, may pay FTI (i) a fee (a "Completion Fee") in the event a restructuring or sale transaction is consummated to the satisfaction of the Company and (ii) a fee (a "Financing Fee") in the event additional financing is obtained. The Completion Fee may be paid

to FTI under the following scenarios:

- In the event the Company consummates a plan, reorganization or sale transaction within 180 days of the filing, a Completion Fee of up to \$3.5 million.
- In the event the Company completes any other restructuring, plan, reorganization or sale transaction not described above, a Completion Fee of up to \$1 million.

The Financing Fee may be paid to FTI under the following scenarios:

Financing Fee

Second Lien Financing

- A total Financing Fee of 1.0% of the commitment of second lien DIP financing will be earned by FTI. Such fees will be earned and paid upon interim court approval or closing of such financing.

Senior Loan Financing

- In the event the Company seeks to refinance its existing senior debt outside of a chapter 11 proceeding or secure senior debt as part of a DIP financing, a financing fee of .25% of the commitment amount will be earned and paid upon interim court approval or closing of such financing.
- A total financing fee of 0.25% of the commitment of senior DIP financing will be earned by FTI. Such fees will be earned and paid upon interim court approval or closing of such financing.

22. FTI has requested that it be engaged under a general retainer. The Debtors believe that FTI should be employed under a general retainer because of the variety and complexity of the services that will be required during these proceedings.

23. FTI has received from the Debtors total "on account" cash in the amount of \$750,000 (the "On-Account Cash"), which was increased from \$550,000 on November 5, 2008. Attached as Exhibit 4 to the Duffy Affidavit is a list of the invoices sent by FTI and the payments made by the Company. As set forth on such Exhibit 4, since commencing the engagement, FTI has invoiced the Company in the aggregate amount of \$3,228,924, which amount reflects \$2,336,490 billed to the Company for professional services, \$142,434 for out of pocket expense reimbursement and the \$750,000 held as On-Account Cash. As also shown on Exhibit 4, prior to the Petition Date, FTI applied \$0 of its initial \$750,000 cash on account for estimated fees and expenses.

24. FTI has informed the Debtors that as promptly as practicable after all fees and charges

accrued prior to the Petition Date have been finally posted within FTI's computerized billing system, FTI will issue a final billing statement to the Company for the actual fees, charges, and disbursements incurred for the period prior to the Petition Date (the "Final Prepetition Bill Amount"). Pursuant to the Engagement Letters, and subject to any orders of the Court, FTI will deduct the Final Prepetition Bill Amount from the On-Account Cash. To the extent that the Final Prepetition Bill Amount is less than the On-Account Cash, FTI has indicated that it will hold the full amount of the difference as a post-petition retainer to be applied against any amounts approved by the Court in connection with FTI's final fee application. In the event that the Final Prepetition Bill Amount exceeds the On-Account Cash, FTI has agreed to waive any claim against the Debtors for payment with respect to the amount by which the Final Prepetition Bill Amount exceeds the On-Account Cash. FTI has further informed the Debtors that the On-Account Cash will not be segregated by FTI in a separate account.

NOTICE

25. Notice of this Application has been provided to those parties entitled to notice under this Court's Order Pursuant to Bankruptcy Code Sections 102 and 105, Bankruptcy Rules 2002 and 9007, and Local Bankruptcy Rules 2002-1 and 9013-1 Establishing Certain Notice, Case Management, and Administrative Procedures (D.I. 136). The Debtors submit that, under the circumstances, no other or further notice need be given.

WAIVER OF MEMORANDUM OF LAW

26. Pursuant to Local Bankruptcy Rule 9013-1(G), and because there are no novel issues of law presented in the Application and all applicable authority is set forth in the Application, the Debtors request that the requirement that all applications be accompanied by a separate memorandum of law be waived.

NO PRIOR REQUEST

27. No previous request for the relief sought herein has been made to this Court or any other court.

CONCLUSION

WHEREFORE, the Debtors respectfully request that the Court enter an order, substantially in the form annexed hereto, granting the relief requested in the Application and such other and further relief as may be just and proper.

Dated: Richmond, Virginia
 November 18, 2008

Circuit City Stores, Inc.

/s/ Bruce H. Besanko
Bruce H. Besanko
Executive Vice President and Chief
Financial Officer

Dated: November 18, 2008

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Proposed Counsel for Debtors and
Debtors in Possession

EXHIBIT A
Duffy Affidavit

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Proposed Counsel to the Debtors
and Debtors in Possession

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION

----- x
:
In re: : Chapter 11
:
CIRCUIT CITY STORES, INC., : Case No. 08-35653 (KRH)
et al., :
:
Debtors. : Jointly Administered
----- x

**AFFIDAVIT IN SUPPORT OF THE DEBTORS' APPLICATION
FOR AN ORDER AUTHORIZING EMPLOYMENT AND
RETENTION OF FTI CONSULTING, INC. AS
FINANCIAL ADVISOR FOR THE DEBTORS**

STATE OF MASSACHUSETTS)
)
) ss.
COUNTY OF SUFFOLK)

I, Robert J. Duffy, being duly sworn, depose and
say:

1. I am a Senior Managing Director with FTI Consulting, Inc. (together with its wholly owned subsidiaries, agents, independent contractors and employees, "FTI"), a financial advisory services firm with offices located at numerous locations around the world. I submit this Affidavit on behalf of FTI (the "Affidavit") and in support of the application (the "Application") of Circuit City Stores, Inc., the debtors and debtors in possession in the above-captioned cases (collectively, the "Debtors"), for an order authorizing the employment and retention of FTI as Financial Advisors under the terms and conditions set forth in the Application. Except as otherwise noted,¹ I have personal knowledge of the matters set forth herein.

DISINTERESTEDNESS AND ELIGIBILITY

2. In connection with the preparation of this Affidavit, FTI's professionals conducted a review of its professional contacts with the Debtors, their affiliates, and other parties in interest that were reasonably known

¹ Certain of the disclosures herein relate to matters within the personal knowledge of other professionals at FTI and are based on information from them.

to us. Our review, completed under my supervision, consisted of queries of an internal computer database containing names of individuals and entities that are present or recent former clients of FTI in order to identify potential relationships. FTI's search included the following types of entities: the Debtors and its subsidiaries, non-debtor affiliates, the Debtors' directors and officers, secured lenders, significant merchandise creditors, significant vendors, significant real and personal property lessors, significant shareholders, consignors, third party administrators, potential liquidators, litigation parties, banks, attorneys and professionals. A listing of the parties reviewed is reflected on Exhibit 2 to this Affidavit. A summary of such relationships that FTI identified during this process is set forth on Exhibit 3 to this Affidavit. If any new relevant facts or relationships are discovered or arise, FTI will promptly file a Bankruptcy Rule 2014(a) Supplemental Affidavit.

3. FTI has initiated ethical walls relating to two matters to ensure that FTI's representation of another party does not have a materially adverse impact

on the Debtors. First, FTI is currently engaged by Syntax Brillian and the Debtors are a party to litigation with Syntax Brillian. The ethical wall was established on September 3, 2008. Second, FTI is currently engaged by Magellan and Magellan is a potential creditor of the Debtors. The ethical wall was established October 28, 2008.

4. From the results of such review, we were not made aware of any conflicts of interest or additional relationships that we believe would preclude us from performing our services. No FTI personnel working on this engagement performed any services for either Syntax Brillian or Magellan following the date of execution of the ethical wall agreements. FTI personnel working under my direction have been subject to ethical walls to avoid any leakage of information or engagement-related communications with FTI personnel assigned to assist Syntax Brillian or Magellan. These ethical walls remain in effect as of the date of this Affidavit. As part of the ethical wall, FTI has instituted information blocking systems to prevent the exchange of information

regarding the Debtors between the groups involved within FTI.

5. Financial Dynamics ("FD"), a division of FTI, is employed by the Debtors to provide communications services. FD is not a creditor and these services are being provided in the ordinary course of business.

6. Otherwise, based on the results of its review of parties-in-interest associated with the Debtors, FTI does not have a relationship with any of the parties on the Exhibit 2 in matters related to these proceedings. FTI has provided and could reasonably be expected to continue to provide services unrelated to the Debtors' cases for the various entities shown on Exhibit 3. FTI's assistance to these parties has been related to providing various financial, restructuring, litigation support and/or engineering and scientific investigation consulting services. To the best of my knowledge, no services have been provided to the parties-in-interest which involve their rights in the Debtors' cases, nor does FTI's involvement in this case compromise its ability to continue such consulting services.

7. Further, as part of its diverse practice, FTI appears in numerous cases, proceedings and transactions that involve many different professionals, including attorneys, accountants and financial consultants, who may represent claimants and parties-in-interest in the Debtors' chapter 11 cases. Also, FTI has performed in the past, and may perform in the future, advisory consulting services for various attorneys and law firms, and has been represented by several attorneys and law firms, some of whom may be involved in these proceedings. In addition, FTI has in the past, may currently and will likely in the future be working with or against other professionals involved in these cases in matters unrelated to the Debtors and these cases. Based on our current knowledge of the professionals involved, and to the best of my knowledge, none of these relationships create interests materially adverse to the Debtors in matters upon which FTI is to be employed, and none are in connection with these cases.

8. FTI does not believe it is a "Creditor" of any of the Debtors within the meaning of Bankruptcy Code section 101(10). Further, neither I nor any other FTI

partner or principal, to the best of my knowledge, is a holder of any shares of the Debtors' stock.

9. Based on the results of the relationship search conducted to date as described above, FTI has no known significant connection to the above-captioned Debtors, their creditors, equity security holders, other parties-in-interest (as reasonably known to us) or their respective attorneys, except as disclosed or otherwise described herein. Further, to the best of my knowledge, no one involved in this case or in FTI's practice generally has any connection to the U.S. Trustee or any person employed in the Office of the U.S. Trustee in this District.

10. As such, to the best of my knowledge, FTI is a "disinterested person" as that term is defined in Bankruptcy Code section 101(14), as modified by Bankruptcy Code section 1107(b), in that FTI

- (1) is not a creditor, equity security holder or insider of the Debtors;
- (2) is not and was not within 2 years before the date of the filing of the petition, a director, officer, or employee of the Debtors.

In addition, to the best of my knowledge and based upon the results of the relationship search described above, FTI neither holds nor represents an interest adverse to the Debtors within the meaning of Bankruptcy Code section 327(a).

11. It is FTI's policy and intent to update and expand its ongoing relationship search for additional parties in interest. If any new relevant facts or relationships are discovered or arise, FTI will promptly file a Bankruptcy Rule 2014(a) Supplemental Affidavit.

PROFESSIONAL COMPENSATION

12. Subject to Court approval and in accordance with the applicable provisions of the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure, applicable U.S. Trustee guidelines and the local rules of this District, FTI will seek payment for compensation on an hourly basis for the financial and other consulting services outlined in the application, and reimbursement of actual and necessary expenses incurred by FTI. FTI's customary hourly rates as charged to both bankruptcy and non-bankruptcy matters of this type by the professionals assigned to this engagement are outlined in the

Application for the employment of FTI. These hourly rates are adjusted annually.

13. Further, according to FTI's books and records, during the ninety days prior to the Debtors' petition date, FTI received \$3,228,924 as set forth on Exhibit 4, which amount reflects \$2,336,490 billed to the Company for professional services, \$142,434 for out of pocket expense reimbursement and the \$750,000 held as On-Account Cash.

14. No commitments have been made or received by FTI, nor any partner or employee associate thereof, as to compensation or payment in connection with these cases other than in accordance with the provisions of the Bankruptcy Code. FTI has no agreement with any other entity to share with such entity any compensation received by FTI in connection with these chapter 11 cases.

FURTHER AFFIANT SAYETH NOT.

/s/ Robert J. Dufffy
Robert J. Duffy

Subscribed and sworn to
before me this 14th day of
November 2008.

/s/ Sandra M. Raabe
Notary Public # 7045899

Exhibit 1A & 1B
FTI Engagement Letters



FTI Consulting
125 High Street
Suite 1402
Boston, MA 02110
617.897.1500 info@fticonsulting.com
617.897.1510 www.fticonsulting.com

PRIVATE & CONFIDENTIAL

August 15, 2008

Phil Schoonover
Chairman, President, CEO
Circuit City Stores, Inc.
9950 Mayland Drive
Richmond, VA, 23233

Re: Retention of FTI Consulting, Inc.

Dear Mr. Schoonover:

1. Introduction

This letter confirms that we, FTI Consulting, Inc. ("FTI", "we" or "us"), have been retained by you, Circuit City Stores, Inc. (the "Company" or "you"), to provide certain financial advisory and consulting services (the "Services") set out below. This letter of engagement (the "Engagement" or "Engagement Letter") and the Standard Terms and Conditions attached hereto (the terms of which are incorporated herein by reference) constitute the engagement contract (the "Engagement Contract") pursuant to which the Services will be provided.

2. Scope of Services

The Services, to be performed at the direction of the Executive Committee of the Company's Board of Directors (the "Executive Committee") and its management, are expected to include the following:

Objective:

To assist the Company, in a cost effective manner, in the planning and analysis of an "out of court" restructuring that is intended to maximize shareholder value and minimize disruption to the Company's operations.

Phase I Scope:

Store Footprint Analysis

- Evaluate performance of individual stores by format and region
- Analyze four wall profitability of each store
- Analyze allocated expenses such as advertising, field operations and distribution costs
- Review fixed/variable nature of non four wall costs to assess impact of potential store closings

Circuit City Stores, Inc.
August 15, 2008

- Analyze liquidity and earnings impact of store closures
 - Evaluate likely range of lease buyout costs based on situation
 - Assess impact of store closing sales on a cash and GAAP basis
- Provide assistance with contract terms for disposition of leases
- Develop informational materials to support store closing process
- Review procedure for projecting revenue, occupancy costs and inventory levels for potential closing stores
- Advise on "best practices" for drafting an agency agreement for inventory disposition and on negotiating structure for real estate disposition
- Prepare information package for landlord conference calls and participate in lease termination discussions
- Coordinate with such third party real estate advisors as may be retained by the Company in conjunction with real estate analyses and related negotiations

Liquidity Forecasting

- Evaluate the Company's current weekly forecasting models
 - Assess functionality of the model and suggest/develop enhancements
 - Create flexible model to evaluate impact on liquidity of critical assumptions
- Validate assumptions included in forecast including, without limitation:
 - Comparable store sales and margin
 - Inventory levels and trade credit support
 - Store closing impact including inventory liquidation and lease termination costs
 - Other issues as identified by the Executive Committee, management or FTI

Additional Phase I Services

- Provide weekly status and fee updates to management personnel designated by the Company
- Coordination of and participation in a "kick-off" meeting and subsequent in-person meetings at the Company's headquarters on such date as the Company determines
- Provide an initial timeline and staffing requirements within five business days of the execution date of this letter
- Provide an initial report, recommendations and a proposed work plan (including a proposed timeline and staffing requirements) on or before September 8, 2008
- Develop and present FTI's Phase I analysis and subsequent recommendations at a meeting of the Executive Committee currently scheduled for the week of September 15, 2008
- Provide other services as requested by management or the Executive Committee
- The parties agree that Phase I will be concluded in approximately 3 - 4 weeks unless the Company, in its sole discretion agrees to an alternative schedule

Phase II Scope:

Business/Out-of-Court Restructuring Plan

- Assist with development of an out-of-court restructuring plan and related financial projections
- Assess potential EBITDA based on store closing strategy and other restructuring initiatives
- Analyze long term capital need to effectuate potential out-of-court restructuring and capital structure alternatives
- Assist with working capital management and liquidity forecasting

Circuit City Stores, Inc.
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- Participate in development of strategy to negotiate with key stakeholders in order to effectuate a potential out-of-court restructuring
- Assist management with development of employee retention and communications programs
- Assist management in developing strategy relating to merchandise and other vendors
- Assist management and, if necessary, other advisors in developing a strategy relating to landlords in conjunction with a potential out-of-court restructuring
- Assist management and, if necessary, other advisors in developing strategy relating to existing and prospective capital providers in conjunction with a potential out-of-court restructuring

Additional Phase II Services

- Provide weekly status and fee updates to management personnel designated by the Company
- Provide other services as requested by management or the Executive Committee.

Financing Services

- The Services set forth in this Engagement Contract do not include financing or capital raising activities. In the event the Company requests that FTI perform such activities, the parties agree to execute an addendum to this Engagement Contract that describes such additional services and any related fees.

Robert J. Duffy and Stephen L. Coulombe shall have primary and ongoing responsibility for all Services provided pursuant to this Engagement. Except as otherwise provided herein, the Services may be performed by FTI or by any subsidiary of FTI as FTI shall determine and FTI may also provide Services through its or its subsidiaries' agents or independent contractors. References herein to FTI and its employees shall be deemed to apply also, unless the context shall otherwise indicate, to employees of each such subsidiary and to any such agents or independent contractors and their employees.

The Services, as provided herein, are subject to change as mutually agreed by the Company and FTI.

FTI is engaged by the Company to provide financial advisory and consulting services only. Accordingly, while we may from time to time suggest options which may be available to you, and further give our professional evaluation of these options, the ultimate decision as to which, if any, of these options to implement rests with the Company, its management and the Executive Committee. FTI and its employees will not make any management decisions for the Company and will not be responsible for communicating information concerning the Company to the public, the Company's shareholders, creditors or other parties.

As part of the Services, FTI may be requested to assist the Company (and its legal or other advisors) in negotiations with the Company's shareholders, creditors or other-parties, including with respect to a potential out-of-court restructuring. In the event that we participate in such negotiations, the representations made and the positions advanced will be those of the Company and its management, not FTI or its employees.

If cases under the Bankruptcy Code, 11 U.S.C. § 101–1532 (the "Bankruptcy Code"), are commenced and our retention is approved, our role will include serving as principal bankruptcy financial advisors to the debtors and debtors-in-possession in those cases under a

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general retainer, subject to court approval. Our role also will encompass all out-of-court planning and negotiations attendant to these tasks.

The *Services* we will provide in connection with the Engagement will encompass all services normally and reasonably associated with this type of *Engagement* that we are requested and are able to provide and that are consistent with our ethical obligations. With respect to all matters of our Engagement, we will coordinate closely with the Company as to the nature of the services that we will render and the scope of our *Engagement*.

As usual, our Engagement is to represent the Company and not its individual directors, officers, employees or shareholders. However, we anticipate that in the course of that Engagement, we may provide information or advice to directors, officers or employees in their corporate capacities.

3. Fees, Expenses and Cash on Account

Standard Hourly Rates:

Fees in connection with this Engagement will be based upon the time incurred providing the Services, multiplied by our standard hourly rates applicable in the United States, summarized as follows:

| | Per Hour |
|------------------------------------|---------------|
| Senior Managing Directors | \$650 - \$715 |
| Directors / Managing Directors | \$475 - \$620 |
| Consultants/Senior Consultants | \$235 - \$415 |
| Administrative / Paraprofessionals | \$95 - \$190 |

Hourly rates are generally revised periodically; provided that FTI shall provide the Company with at least 10 days' prior written notice of any rate adjustments (and the amount of any such rate adjustments). To the extent this Engagement requires services of our International divisions or personnel, the time incurred providing the Services will be multiplied by our standard hourly rates applicable on International engagements which rates shall be provided to the Company in writing, prior to the assignment of such divisions or personnel. Note that we do not provide any assurance regarding the outcome of our work and our fees will not be contingent on the results of such work.

Completion Fee

The Executive Committee, in its sole and absolute discretion, may pay FTI a fee (a "Completion Fee") in the event a restructuring or sale transaction is consummated to the satisfaction of the Company. The Completion Fee may be paid to FTI under various scenarios as follows:

- In the event a restructuring or sale transaction is completed and the Company does not file for bankruptcy protection, a Completion Fee of up to \$5 million.
- In the event the Company files for bankruptcy protection and the Company consummates a plan, reorganization or sale transaction within 180 days of the filing, a Completion Fee of up to \$3.5 million.
- In the event the Company completes any other restructuring, plan, reorganization or sale transaction not described above, a Completion Fee of up to \$1 million.

Circuit City Stores, Inc.
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Expenses:

In addition to the fees outlined above, FTI will bill for reasonable direct expenses which are incurred on your behalf during this Engagement provided that FTI shall present to the Company invoices and other supporting detail that may be reasonably requested by the Company. Direct expenses are reasonable and customary out-of-pocket expenses which are billed directly to the Engagement, such as certain telephone, overnight mail, messenger, travel, meals, accommodations and other out-of-pocket expenses specifically related to the Engagement. Further, if FTI and/or any of its employees are required to testify or provide evidence at or in connection with any judicial or administrative proceeding relating to the Engagement, FTI will be compensated by you at its regular hourly rates and reimbursed for reasonable direct expenses (including reasonable, documented fees of outside counsel) with respect thereto as provided herein.

Cash on Account:

Initially, the Company will forward to us the amount of \$100,000, which funds will be held "on account" to be applied to our professional fees, expenses and disbursements for the Engagement (as replenished or supplemented from time to time, the "Initial Cash on Account"). To the extent that this amount exceeds our fees, expenses and disbursements upon the completion or termination of the Engagement, we will immediately refund to the Company any portion of the Initial Cash on Account and the Additional Cash on Account (as defined herein) in excess of all fees and expenses due FTI. The Company agrees to increase or supplement the Initial Cash on Account from time to time during the course of the Engagement in such amounts as the Company and we mutually shall agree are reasonably necessary to increase the Initial Cash on Account to a level that will be sufficient to fund Engagement fees, expenses and disbursements to be incurred.

We will send the Company periodic invoices (not less frequently than monthly) for services rendered and expenses and disbursements incurred on the basis discussed above, and in certain circumstances, an invoice may be for estimated fees, expenses and disbursements through a date certain. Each invoice constitutes a request for an interim payment against the fee to be determined at the conclusion of our Services. After 2 business days following transmittal of the invoice, we may draw upon the Initial Cash on Account in the amount of the invoice. The Company agrees upon submission of each such invoice to promptly wire the invoice amount to us as replenishment of the Initial Cash on Account (together with any supplemental amount to which we and the Company mutually agree), without prejudice to the Company's right to advise us of any differences it may have with respect to such invoice. We have the right to apply to any outstanding invoice (including amounts billed prior to the date hereof), up to the remaining balance, if any, of the Initial Cash on Account at any time subject to (and without prejudice to) the Company's opportunity to review and dispute our invoices, fees, expenses or disbursements.

Neither party shall actively solicit for employment or hire any employee of the other party during the term of this Engagement and for a period of one (1) year following the date of termination or completion of this engagement without the prior written consent of the other party.

Circuit City Stores, Inc.
August 15, 2008

In a case under the Bankruptcy Code, fees and expenses may not be paid without the express prior approval of the bankruptcy court. In most cases of this size and complexity, on request of a party in interest, the bankruptcy court permits the payment of fees and reimbursement of expenses on an interim basis during the case. The Company agrees that, if asked to do so by us, the Company will request the bankruptcy court to establish a procedure for the payment of interim fees during the case that would permit payment of interim fees. If the bankruptcy court approves such a procedure, we will submit invoices on account against our final fee. These interim invoices will be based on such percentage as the bankruptcy court allows of our internal time charges and costs and expenses for the work performed during the relevant period and will constitute a request for an interim payment against the reasonable fee to be determined at the conclusion of our representation.

In preparation for the filing of any cases under the Bankruptcy Code, we also may require an additional on account payment to supplement the Initial Cash on Account to cover fees, expenses and disbursements to be incurred during the initial phase of the chapter 11 cases (the "Additional Cash on Account"). We will hold the Additional Cash on Account, as we have the Initial Cash on Account. Of course, the reasonableness of the Additional Cash on Account remains subject to review by the court in any ensuing case.

If any of the Company's entities become a debtor in one or more cases under the Bankruptcy Code, some fees, expenses and disbursements (whether or not billed) incurred before the filing of bankruptcy petitions (voluntary or involuntary) might remain unpaid as of the date of the filing. The unused portion, if any, of the Initial Cash on Account and the Additional Cash on Account will be applied to any such unpaid pre-petition fees, expenses and disbursements. Any requisite court permission will be obtained in advance. We will then hold any portion of the Initial Cash on Account and the Additional Cash on Account not otherwise properly applied for the payment of any such unpaid pre-filing fees, expenses and disbursements (whether or not billed) as on account cash to be applied to our final invoice in any case under the Bankruptcy Code.

Post-petition fees, expenses and disbursements will be due and payable immediately upon entry of an order containing such court approval or at such time thereafter as instructed by the bankruptcy court. The Company understands that while the arrangement in this paragraph may be altered in whole or in part by the bankruptcy court, the Company shall nevertheless remain liable for payment of court approved post-petition fees and expenses. It is agreed and understood that the unused portion, if any, of the Initial Cash on Account and the Additional Cash on Account shall be held by us and applied against the final fee application filed and approved by the court.

4. Terms and Conditions

The Standard Terms and Conditions set forth the duties of each party with respect to the Services. Further, this letter and the Standard Terms and Conditions comprise the entire Engagement Contract for the provision of the Services to the exclusion of any other express or implied terms, whether expressed orally or in writing, including any conditions, warranties and representations, and shall supersede all previous proposals, letters of engagement, undertakings, agreements, understandings, correspondence and other communications, whether written or oral, regarding the Services.

Circuit City Stores, Inc.
August 15, 2008

5. Conflicts of Interest

Based on the list of potentially interested parties (the "Potentially Interested Parties"), provided by you, we have undertaken a limited review of our records to determine FTI's professional relationships with the Company and Bank of America, N.A., the administrative agent for the Company's existing credit facility (the "Administrative Agent"). As you may be aware, FTI is regularly retained by the Administrative Agent and/or other members of your credit facility (or law firms retained by the administrative agent or members of your credit facility). However, such representations are in matters unrelated to this Engagement.

From the results of such review, we were not made aware of any conflicts of interest or additional relationships that we believe would preclude us from performing the Services. However, as you know, we are a large consulting firm with numerous offices throughout the United States. We are regularly engaged by new clients, which may include one or more of the Potentially Interested Parties. We will not accept an engagement that directly conflicts with this Engagement without your prior written consent.

6. Acknowledgement and Acceptance

Please acknowledge your acceptance of the terms of this Engagement Contract by signing both the confirmation below and the Standard Terms and Conditions and returning a copy of each to us at the above address.

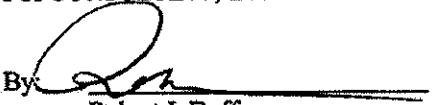
If you have any questions regarding this letter or the Standard Terms and Conditions, please do not hesitate to contact Robert J. Duffy at 617-897-1501.

Circuit City Stores, Inc.
August 15, 2008

Yours faithfully,

FTI CONSULTING, INC.

By


Robert J. Duffy
Senior Managing Director

Attachment - As stated

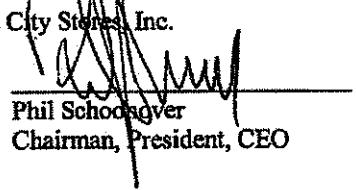
Circuit City Stores, Inc.
August 15, 2008

Confirmation of Terms of Engagement

We agree to engage FTI Consulting, Inc. upon the terms set forth herein and upon the Standard Terms and Conditions.

Circuit City Stores, Inc.

By:


Phil Schoenover
Chairman, President, CEO

Date: August 27, 2008

FTI CONSULTING, INC.

STANDARD TERMS AND CONDITIONS

The following are the Standard Terms and Conditions on which we will provide the Services to you set forth within the attached letter of engagement with Circuit City Stores, Inc. dated August 15, 2008 (the "Engagement Letter"), the terms of which are incorporated herein by reference. The Engagement Letter and these Standard Terms and Conditions set forth herein (collectively, the "Engagement Contract") form the entire agreement between us relating to the Services and replace and supersede any previous proposals, letters of engagement, undertakings, agreements, understandings, correspondence and other communications, whether written or oral, regarding the Services. The headings and titles in the Engagement Contract are included to make it easier to read but do not form part of the Engagement Contract.

1. Reports and Advice

1.1 Use and purpose of advice and reports—Any advice given or report issued by us is provided solely for your use and benefit and only in connection with the purpose in respect of which the Services are provided. Unless required by law, you shall not provide any advice given or report issued by us to any third party (other than to your attorneys, investment bankers, financial advisors, auditors and other representatives), or refer to us or the Services, without our prior written consent. In no event, regardless of whether consent has been provided, shall we assume any responsibility to any third party to which any advice or report is disclosed or otherwise made available.

2. Information and Assistance

2.1 Provision of information and assistance—Our performance of the Services is dependent upon your providing us with such information and assistance as we may reasonably require from time to time.

2.2 Punctual and accurate information—You shall use reasonable skill, care and attention to ensure that all information we may reasonably require is provided on a timely basis and is accurate and complete and relevant for the purpose for which it is required. You shall also notify us if you subsequently learn that the information provided is incorrect or inaccurate or otherwise should not be relied upon.

2.3 No assurance on financial data—While our work may include an analysis of financial and accounting data, the Services will not include an audit, compilation or review of any kind of any financial statements or components thereof. Company management will be responsible for any and all financial information they provide to us during the course of this Engagement, and we will not examine or compile or verify any such financial information. Moreover, the circumstances of the Engagement may cause our advice to be limited in certain respects based upon, among other matters, the extent of sufficient and available data and the opportunity for supporting investigations in the time period. Accordingly, as part of this Engagement, we will not express any opinion or other form of assurance on financial statements of the Company.

2.4 Prospective financial information—In the event the Services involve prospective financial information, our work will not constitute an examination or compilation, or apply agreed-upon procedures, in accordance with standards established by the American Institute of Certified Public Accountants or otherwise, and we will express no assurance of any kind on such information. There will usually be differences between estimated and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. We will take no responsibility for the achievability of results or events projected or anticipated by the management of the Company.

3. Additional Services

- 3.1 Responsibility for other parties**—You shall be solely responsible for the work and fees of any other party engaged by you to provide services in connection with the Engagement regardless of whether such party was introduced to you by us. Except as provided in this Engagement Contract, we shall not be responsible for providing or reviewing the advice or services of any such third party, including advice as to legal, regulatory, accounting or taxation matters. Further, we acknowledge that we are not authorized under our Engagement Contract to engage any third party to provide services or advice to you, other than our agents or independent contractors engaged to provide Services, without your written authorization.
- 3.2 Facilities** — To the extent necessary to perform the services, the Company will provide FTI with the workspace, facilities and supplies reasonably required to perform the services contemplated hereunder. The Company shall have no liability for any claims, losses, damages, injuries, costs, expenses or any other liabilities of any kind or character whatsoever arising out of, resulting from or in any way connected with providing us with workspace, facilities and supplies in connection with the Services, except to the extent caused by the grossly negligent or willful acts or omissions of the Company.

4. Confidentiality

- 4.1 Restrictions on confidential information**—Both parties agree that any confidential information received from the other party shall only be used for the purposes of providing or receiving Services under this or any other contract between us. Except as provided below, neither party will disclose the other party's confidential information to any third party without the other party's prior written consent. Confidential information shall not include information that:
 - 4.1.2** is or becomes generally available to the public other than as a result of a breach of an obligation under this Clause 4.1;
 - 4.1.3** is acquired from a third party who, to the recipient party's knowledge after receiving prior advice from counsel, owes no obligation of confidence in respect of the information; or
 - 4.1.4** is or has been independently developed by the recipient.
- 4.2 Disclosing confidential information**—Notwithstanding Clause 1.1 or 4.1 above, either party will be entitled to disclose confidential information of the other to a third party to the extent that this is required by valid legal process, provided that (and without breaching any legal or regulatory requirement) where reasonably practicable not less than 2 business days' notice in writing is first given to the other party.
- 4.3 Citation of Engagement**—Subject to Clause 4.1 and Clause 4.2 above, to the extent the Engagement is or becomes known to the public, we may cite the performance of the Services to our clients and prospective clients as an indication of our experience, unless we and you specifically agree otherwise in writing.
- 4.4 Internal quality reviews**—Notwithstanding the above, we may disclose any information referred to in this Clause 4 to any other FTI entity or use it for internal quality reviews.
- 4.5 Maintenance of workpapers**—Notwithstanding the above, we may keep one archival set of our working papers from the Engagement, including working papers containing or reflecting confidential information, in accordance with our internal policies.

5. Termination

- 5.1 Termination of Engagement with notice**—Either party may terminate the Engagement Contract for whatever reason upon written notice to the other party. Upon receipt of such notice, we will stop all work immediately. You will be responsible for all undisputed fees and expenses incurred by us through the date notice of termination is received.

5.2 **Effect of Termination** -- If, at any time prior to twelve months after the effective date of termination without cause of this Engagement, a restructuring or sale transaction, as described in the Engagement Letter, is consummated, the Company may pay FTI a Completion Fee subject to the terms specified in Clause 3 of the Engagement Letter. Company shall have the discretion to pay FTI a Completion Fee whether or not the Company has then engaged the services of a third party firm.

5.3 **Continuation of terms**--The terms of the Engagement that by their context are intended to be performed after termination or expiration of this Engagement Contract, including but not limited to, Clauses 3 and 4 of the Engagement Letter, and Clauses 1.1, 4, 6 and 7 of the Standard Terms and Conditions, are intended to survive such termination or expiration and shall continue to bind all parties.

6. Indemnification and Liability Limitation; Waiver of Jury Trial

6.1 **Indemnification** - Each party agrees to indemnify and hold harmless the other party and any of its subsidiaries and affiliates, officers, directors, principals, shareholders, agents, independent contractors and employees (collectively "Indemnified Persons") from and against any and all claims, liabilities, damages, obligations, costs and expenses (including reasonable attorneys' fees and expenses and costs of investigation) arising out of the acts or omissions of the indemnifying party, except to the extent that any such claim, liability, obligation, damage, cost or expense shall have been determined by final non-appealable order of a court of competent jurisdiction to have resulted from the gross negligence or willful misconduct of the Indemnified Person or Persons in respect of whom such liability is asserted.

6.2 **Limitation of liability**--Each party agrees that no Indemnified Person shall have any liability as a result of this Engagement, the execution and delivery of this Engagement Contract, the provision of Services or other matters relating to or arising from this Engagement Contract, other than liabilities that shall have been determined by final non-appealable order of a court of competent jurisdiction to have resulted from the gross negligence or willful misconduct of the Indemnified Person or Persons in respect of whom such liability is asserted. Without limiting the generality of the foregoing, in no event shall any Indemnified Person be liable for consequential, indirect or punitive damages, damages for lost profits or opportunities or other like damages or claims of any kind.

6.3 **WAIVER OF JURY TRIAL**--TO FACILITATE JUDICIAL RESOLUTION AND SAVE TIME AND EXPENSE, YOU AND FTI IRREVOCABLY AND UNCONDITIONALLY AGREE NOT TO DEMAND A TRIAL BY JURY IN ANY ACTION, PROCEEDING OR COUNTERCLAIM ARISING OUT OF OR RELATING TO THE SERVICES OR ANY SUCH OTHER MATTER ARISING FROM THE ENGAGEMENT CONTRACT.

6.4 **Insurance** -- FTI shall maintain the following insurance with an insurance carrier authorized to do business in the United States and having a rating of "A-" or better by A.M. Best Company and a Financial Size Category of at least Class VIII: (a) a policy of commercial general liability insurance, covering liability arising from premises, operations, independent contractors, products – completed operations, personal injury, advertising injury and liability assumed under an insured contract, with limits of not less than \$2,000,000 each occurrence and at least \$10,000,000 in aggregate liability; (b) commercial auto liability insurance to include all owned, non-owned and hired vehicles, with limits of liability not less than \$2,000,000 each accident; (c) workers compensation insurance to the extent required by law and employer's liability insurance, with limits of at least \$1,000,000 each accident/disease; and (d) professional liability insurance with limits of at least \$2,000,000 per occurrence. All policies except for (b), (c) and (d) above shall name the Company as an "Additional Insured". All certificates will provide for at least thirty (30) days written notice prior to cancellation of any insurance referred to under this Engagement Contract as well as notification of "Additional Insured". A certificate of insurance meeting the above requirements will be delivered to the Company (i) upon execution of this Engagement Letter, (ii) upon renewal of the insurance policy and annually thereafter, and (iii) upon reasonable request.

6.5 **Governing Law and Jurisdiction**--The Engagement Contract shall be governed by and interpreted in accordance with the laws of the State of New York, without giving effect to the choice of law provisions thereof. The United States District Court for the Southern District of New York and the

appropriate Courts of the State of New York sitting in the Borough of Manhattan, City of New York shall have exclusive jurisdiction in relation to any claim, dispute or difference concerning the Engagement Contract and any matter arising from it; provided that if the Company or any of its affiliates has sought relief under the Bankruptcy Code, the parties consent to the exclusive jurisdiction of the bankruptcy court in which such case or cases are pending over any and all matters arising from or related to the Engagement Contract. The parties submit to the jurisdiction of such courts and irrevocably waive any right to object to any action being brought in such courts, to claim that the action has been brought in an inconvenient forum or to claim that those courts do not have jurisdiction.

7. **Independent Contractors** — The parties to this Engagement Contract are independent of one another. This Engagement Contract does not create any relationship of franchise, joint venture, association, partnership, or any other form of business organization. Neither party shall have any right, power or authority to bind the other or to assume, create, or incur any expenses, liability or obligation, express or implied, on behalf of the other. The Company shall not be responsible for payment of FTI's employees' or contractors' salary, benefits, expenses, insurance, taxes, workers' compensation, unemployment insurance or any other employee benefits, but such responsibility shall be that of the Supplier. Furthermore, FTI shall be fully responsible for withholding any and all Federal, state or local income and employment taxes in connection with FTI's employees' and contractors compensation.

FTI CONSULTING, INC

Confirmation of Standard Terms and Conditions

We agree to engage FTI Consulting, Inc. upon the terms set forth in these Standard Terms and Conditions as outlined above.

CIRCUIT CITY STORES, INC.

By:

Phil Schoodover
Chairman, President, CEO

Date:

August 27, 2008

FCC



PRIVATE & CONFIDENTIAL

November 05, 2008

Bruce H. Besanko
Chief Financial Officer
Circuit City Stores, Inc.
9950 Mayland Drive
Richmond, VA, 23233

Re: Retention of FTI Consulting, Inc.

Dear Mr. Besanko:

1. Introduction

This letter confirms that we, FTI Consulting, Inc. ("FTI", "we" or "us"), have been retained by you, Circuit City Stores, Inc. (the "Company" or "you"), to provide certain financial advisory and consulting services (the "Services") set out below. This letter of engagement (the "Engagement" or "Engagement Letter") and the Standard Terms and Conditions attached hereto (the terms of which are incorporated herein by reference) constitute the engagement contract (the "Engagement Contract") pursuant to which the Services will be provided.

2. Scope of Services

The Services, to be performed at the direction of the Company and are expected to include the following:

Objective:

To assist the Company, in a cost effective manner, in the planning, analysis of and execution of a restructuring that is intended to maximize value for all constituents and minimize disruption to the Company's operations.

Store Footprint Analysis

- Analyze liquidity and earnings impact of potential store closures
- Provide assistance with contract terms for disposition of leases
- Develop informational materials to support store closing processes
- Review procedure for projecting revenue, occupancy costs and inventory levels for potential closing stores
- Advise on "best practices" for drafting an agency agreement for inventory disposition and on negotiating structure for real estate disposition
- Prepare information package for landlord conference calls and participate in lease termination discussions
- Coordinate with such third party real estate advisors as may be retained by the Company in conjunction with real estate analyses and related negotiations

Circuit City Stores, Inc.
November 5, 2008

Liquidity Forecasting

- Evaluate current liquidity position and expected future cash flows
- Assist with management and control of cash disbursements
- Advise management on cash conservation measures and assist with implementation of cash forecasting and reporting tools as requested

Restructuring/Other Advisory Services

- Assist with development of an out-of-court restructuring plan and related financial projections
- Assess potential EBITDA based on store closing strategy and other restructuring initiatives
- Analyze long term capital need to effectuate potential out-of-court restructuring and capital structure alternatives
- Assist with working capital management and liquidity forecasting
- Participate in development of strategy to negotiate with key stakeholders in order to effectuate a potential out-of-court restructuring
- Assist management with development of employee retention and communications programs
- Assist management in developing strategy relating to merchandise and other vendors
- Assist management and, if necessary, other advisors in developing a strategy relating to landlords in conjunction with a potential out-of-court restructuring
- Assist management and, if necessary, other advisors in developing strategy relating to existing and prospective capital providers in conjunction with a potential out-of-court restructuring
- Provide weekly status and fee updates to management personnel designated by the Company
- Provide other services as requested by management.

Asset Sales

- Assist management with the development and implementation of a store closing process including marketing certain stores identified by the Company for closure (including, but not limited to, inventory, real estate, furniture fixtures and equipment other tangible assets) to inventory disposition firms including conducting a 363 sale process, contacting potential buyers, facilitating due diligence requests, negotiating asset purchase agreement(s) and conducting a final auction
 - Prepare "bid packages" for Liquidators and manage selection process
 - Solicit potential inventory Liquidators for going-out-of-business sale process
 - Assist the Company in the negotiation of an Agency agreement
 - Manage the process to liquidate stores and conduct going-out-business sales in the ordinary course of business
 - Solicit bids from real estate consulting firms to evaluate lease mitigation strategies
- Assist with data collection and information gathering related to third party due diligence
- Advise and assist the Company and other professionals retained by the Company in developing, negotiating and executing plan of reorganization scenarios, 363 sales or other potential sales of assets or business units

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Contingency Planning

- Assist management and the Board of Directors in contingency planning including the evaluation, planning and execution of a potential Chapter 11 filing
- Assist Company personnel with the communications and negotiations, at your request and under your guidance, with lenders, creditors, and other parties-in-interest including the preparation of financial information for distribution to such parties-in-interest
- Advise and assist the Company in the compilation and preparation of financial information necessary due to requirements of the Bankruptcy Court and/or Office of the US Trustee
- Assist the Company in the preparation of a liquidation valuation for a reorganization plan and/or negotiation purposes
- Assist the Company in managing and executing the reconciliation process involving claims filed by all creditors
- Advise and assist the Company in identifying and/or reviewing preference payments, fraudulent conveyances and other causes of action

Financing

- Lead efforts to arrange second lien financing and refinancing of the existing senior debt or debtor-in-possession ("DIP") financing in a Chapter 11 filing
- Advise the Company in the process of identifying and reviewing debtor in possession ("DIP") financing and assist the Company in preparing a collateral package in support of such financing

Other

- Assist with such other accounting and financial advisory services as requested by the Company and/or the Board of Directors consistent with the role of a financial advisor and not duplicative of services provided by other professionals.

Robert J. Duffy and Stephen L. Coulombe shall have primary and ongoing responsibility for all Services provided pursuant to this Engagement. Except as otherwise provided herein, the Services may be performed by FTI or by any subsidiary of FTI as FTI shall determine and FTI may also provide Services through its or its subsidiaries' agents or independent contractors. References herein to FTI and its employees shall be deemed to apply also, unless the context shall otherwise indicate, to employees of each such subsidiary and to any such agents or independent contractors and their employees.

The Services, as provided herein, are subject to change as mutually agreed by the Company and FTI.

FTI is engaged by the Company to provide financial advisory and consulting services only. Accordingly, while we may from time to time suggest options which may be available to you, and further give our professional evaluation of these options, the ultimate decision as to which, if any, of these options to implement rests with the Company, its management and the board of directors. FTI and its employees will not make any management decisions for the Company and will not be responsible for communicating information concerning the Company to the public, the Company's shareholders, creditors or other parties.

As part of the Services, FTI may be requested to assist the Company (and its legal or other advisors) in negotiations with the Company's shareholders, creditors or other parties.

Circuit City Stores, Inc.

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including with respect to a potential out-of-court restructuring. In the event that we participate in such negotiations, the representations made and the positions advanced will be those of the Company and its management, not FTI or its employees.

If cases under the Bankruptcy Code, 11 U.S.C. § 101–1532 (the "Bankruptcy Code"), are commenced and our retention is approved, our role will include serving as principal bankruptcy financial advisors to the debtors and debtors-in-possession in those cases under a general retainer, subject to court approval. Our role also will encompass all out-of-court planning and negotiations attendant to these tasks.

The Services we will provide in connection with the Engagement will encompass all services normally and reasonably associated with this type of *Engagement* that we are requested and are able to provide and that are consistent with our ethical obligations. With respect to all matters of our Engagement, we will coordinate closely with the Company as to the nature of the services that we will render and the scope of our *Engagement*.

As usual, our Engagement is to represent the Company and not its individual directors, officers, employees or shareholders. However, we anticipate that in the course of that Engagement, we may provide information or advice to directors, officers or employees in their corporate capacities.

3. Fees, Expenses and Cash on Account

Standard Hourly Rates:

Fees in connection with this Engagement will be based upon the time incurred providing the Services, multiplied by our standard hourly rates applicable in the United States, summarized as follows:

| | Per Hour |
|------------------------------------|---------------|
| Senior Managing Directors | \$650 - \$715 |
| Directors / Managing Directors | \$475 - \$620 |
| Consultants/Senior Consultants | \$235 - \$415 |
| Administrative / Paraprofessionals | \$95 - \$190 |

Hourly rates are generally revised periodically; provided that FTI shall provide the Company with at least 10 days' prior written notice of any rate adjustments (and the amount of any such rate adjustments). To the extent this Engagement requires services of our International divisions or personnel, the time incurred providing the Services will be multiplied by our standard hourly rates applicable on International engagements which rates shall be provided to the Company in writing, prior to the assignment of such divisions or personnel. Note that we do not provide any assurance regarding the outcome of our work and our fees will not be contingent on the results of such work.

Completion Fee

The Company, in its sole and absolute discretion, may pay FTI a fee (a "Completion Fee") in the event a restructuring or sale transaction is consummated to the satisfaction of the Company. The Completion Fee may be paid to FTI under various scenarios as follows:

- In the event a restructuring or sale transaction is completed and the Company does not file for bankruptcy protection, a Completion Fee of up to \$5 million.

Circuit City Stores, Inc.

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- In the event the Company files for bankruptcy protection and the Company consummates a plan, reorganization or sale transaction within 180 days of the filing, a Completion Fee of up to \$3.5 million.
- In the event the Company completes any other restructuring, plan, reorganization or sale transaction not described above, a Completion Fee of up to \$1 million.

Financing Fee

Second Lien Financing

- A total fee of 1.0% of the commitment of second lien financing will be earned by FTI whether outside of a chapter 11 proceeding or as part of a DIP financing. Such fees will be earned and paid upon interim court approval or closing of such financing.

Senior Loan Financing

- In the event the Company seeks to refinance its existing senior debt outside of a chapter 11 proceeding or secure senior debt as part of a DIP financing, a fee of .25% of the commitment amount will be earned and paid upon interim court approval or closing of such financing.

Expenses:

In addition to the fees outlined above, FTI will bill for reasonable direct expenses which are incurred on your behalf during this Engagement provided that FTI shall present to the Company invoices and other supporting detail that may be reasonably requested by the Company. Direct expenses are reasonable and customary out-of-pocket expenses which are billed directly to the Engagement, such as certain telephone, overnight mail, messenger, travel, meals, accommodations and other out-of-pocket expenses specifically related to the Engagement. Further, if FTI and/or any of its employees are required to testify or provide evidence at or in connection with any judicial or administrative proceeding relating to the Engagement, FTI will be compensated by you at its regular hourly rates and reimbursed for reasonable direct expenses (including reasonable, documented fees of outside counsel) with respect thereto as provided herein.

Cash on Account:

The Company will forward to us at total amount of \$750,000, which funds will be held "on account" to be applied to our professional fees, expenses and disbursements for the Engagement (as replenished or supplemented from time to time, the "Cash on Account"). FTI acknowledges that it is holding \$200,000 Initial Cash on Account relating to its engagement letter with the Company dated August 15, 2008. To the extent that this amount exceeds our fees, expenses and disbursements upon the completion or termination of the Engagement, we will immediately refund to the Company any portion of the initial Cash on Account and the Additional Cash on Account (as defined herein) in excess of all fees and expenses due FTI. The Company agrees to increase or supplement the Initial Cash on Account from time to time during the course of the Engagement in such amounts as the Company and we mutually shall agree are reasonably necessary to increase the Initial Cash on Account to a level that will be sufficient to fund Engagement fees, expenses and disbursements to be incurred.

We will send the Company periodic invoices (not less frequently than monthly) for services rendered and expenses and disbursements incurred on the basis discussed above, and in certain

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circumstances, an invoice may be for estimated fees, expenses and disbursements through a date certain. Each invoice constitutes a request for an interim payment against the fee to be determined at the conclusion of our Services. After 2 business days following transmittal of the invoice, we may draw upon the Initial Cash on Account in the amount of the invoice. The Company agrees upon submission of each such invoice to promptly wire the invoice amount to us as replenishment of the Initial Cash on Account (together with any supplemental amount to which we and the Company mutually agree), without prejudice to the Company's right to advise us of any differences it may have with respect to such invoice. We have the right to apply to any outstanding invoice (including amounts billed prior to the date hereof), up to the remaining balance, if any, of the Initial Cash on Account at any time subject to (and without prejudice to) the Company's opportunity to review and dispute our invoices, fees, expenses or disbursements.

Neither party shall actively solicit for employment or hire any employee of the other party during the term of this Engagement and for a period of one (1) year following the date of termination or completion of this engagement without the prior written consent of the other party.

In a case under the Bankruptcy Code, fees and expenses may not be paid without the express prior approval of the bankruptcy court. In most cases of this size and complexity, on request of a party in interest, the bankruptcy court permits the payment of fees and reimbursement of expenses on an interim basis during the case. The Company agrees that, if asked to do so by us, the Company will request the bankruptcy court to establish a procedure for the payment of interim fees during the case that would permit payment of interim fees. If the bankruptcy court approves such a procedure, we will submit invoices on account against our final fee. These interim invoices will be based on such percentage as the bankruptcy court allows of our internal time charges and costs and expenses for the work performed during the relevant period and will constitute a request for an interim payment against the reasonable fee to be determined at the conclusion of our representation.

In preparation for the filing of any cases under the Bankruptcy Code, we also may require an additional on account payment to supplement the Initial Cash on Account to cover fees, expenses and disbursements to be incurred during the initial phase of the chapter 11 cases (the "Additional Cash on Account"). We will hold the Additional Cash on Account, as we have the Initial Cash on Account. Of course, the reasonableness of the Additional Cash on Account remains subject to review by the court in any ensuing case.

If any of the Company's entities become a debtor in one or more cases under the Bankruptcy Code, some fees, expenses and disbursements (whether or not billed) incurred before the filing of bankruptcy petitions (voluntary or involuntary) might remain unpaid as of the date of the filing. The unused portion, if any, of the Initial Cash on Account and the Additional Cash on Account will be applied to any such unpaid pre-petition fees, expenses and disbursements. Any requisite court permission will be obtained in advance. We will then hold any portion of the Initial Cash on Account and the Additional Cash on Account not otherwise properly applied for the payment of any such unpaid pre-filing fees, expenses and disbursements (whether or not billed) as on account cash to be applied to our final invoice in any case under the Bankruptcy Code.

Post-petition fees, expenses and disbursements will be due and payable immediately upon entry of an order containing such court approval or at such time thereafter as instructed by the bankruptcy court. The Company understands that while the arrangement in this paragraph

Circuit City Stores, Inc.
November 5, 2008

may be altered in whole or in part by the bankruptcy court, the Company shall nevertheless remain liable for payment of court approved post-petition fees and expenses. It is agreed and understood that the unused portion, if any, of the Initial Cash on Account and the Additional Cash on Account shall be held by us and applied against the final fee application filed and approved by the court.

4. Terms and Conditions

The Standard Terms and Conditions set forth the duties of each party with respect to the Services. Further, this letter and the Standard Terms and Conditions comprise the entire Engagement Contract for the provision of the Services to the exclusion of any other express or implied terms, whether expressed orally or in writing, including any conditions, warranties and representations, and shall supersede all previous proposals, letters of engagement, undertakings, agreements, understandings, correspondence and other communications, whether written or oral, regarding the Services.

5. Conflicts of Interest

Based on the list of potentially interested parties (the "Potentially Interested Parties"), provided by you, we have undertaken a limited review of our records to determine FTI's professional relationships with the Company and Bank of America, N.A., the administrative agent for the Company's existing credit facility (the "Administrative Agent"). As you may be aware, FTI is regularly retained by the Administrative Agent and/or other members of your credit facility (or law firms retained by the administrative agent or members of your credit facility). However, such representations are in matters unrelated to this Engagement.

FTI appears in numerous cases, proceedings and transactions that involve many different professionals, including attorneys, accountants and financial consultants, who may represent claimants and parties-in-interest. Also, FTI has performed in the past, and may perform in the future, advisory consulting services for various attorneys and law firms, and has been represented by several attorneys and law firms, some of whom may be involved in a potential Chapter 11 case. In addition, FTI has in the past, may currently and will likely in the future be working with or against other professionals involved in a potential Chapter 11 in matters unrelated to these cases. Based on our current knowledge of the professionals involved, and to the best of my knowledge, none of these relationships create interests materially adverse to the Company in matters upon which FTI is to be employed, and none are in connection with these cases.

FTI has initiated ethical walls relating to two matters to ensure that FTI's representation of another party does not have a materially adverse impact on the Company. First, FTI is currently engaged by Syntax Brillian and Circuit City is a party to litigation with Syntax Brillian. Second, FTI is currently engaged by Magellan and Magellan is a potential creditor of the Company in any Chapter 11 case.

From the results of such review, we were not made aware of any conflicts of interest or additional relationships that we believe would preclude us from performing the Services. However, as you know, we are a large consulting firm with numerous offices throughout the United States. We are regularly engaged by new clients, which may include one or more of the Potentially Interested Parties. We will not accept an engagement that directly conflicts with this Engagement without your prior written consent.

Circuit City Stores, Inc.

November 5, 2008

6. Acknowledgement and Acceptance

Please acknowledge your acceptance of the terms of this Engagement Contract by signing both the confirmation below and the Standard Terms and Conditions and returning a copy of each to us at the above address.

If you have any questions regarding this letter or the Standard Terms and Conditions, please do not hesitate to contact Robert J. Duffy at 617-897-1501.

Circuit City Stores, Inc.
November 5, 2008

Yours faithfully,

FTI CONSULTING, INC.

By:



Robert J. Duffy
Senior Managing Director

Attachment - As stated

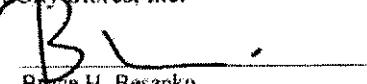
Circuit City Stores, Inc.
November 5, 2008

Confirmation of Terms of Engagement

We agree to engage FTI Consulting, Inc. upon the terms set forth herein and upon the Standard Terms and Conditions.

Circuit City Stores, Inc.

By:


Bruce H. Besanko
Chief Financial Officer

Date: Nov 5, 2008

FTI CONSULTING, INC.

STANDARD TERMS AND CONDITIONS

The following are the Standard Terms and Conditions on which we will provide the Services to you set forth within the attached letter of engagement with Circuit City Stores, Inc. dated November 5, 2008 (the "Engagement Letter"), the terms of which are incorporated herein by reference. The Engagement Letter and these Standard Terms and Conditions set forth herein (collectively, the "Engagement Contract") form the entire agreement between us relating to the Services and replace and supersede any previous proposals, letters of engagement, undertakings, agreements, understandings, correspondence and other communications, whether written or oral, regarding the Services. The headings and titles in the Engagement Contract are included to make it easier to read but do not form part of the Engagement Contract.

I. Reports and Advice

1.1 Use and purpose of advice and reports—Any advice given or report issued by us is provided solely for your use and benefit and only in connection with the purpose in respect of which the Services are provided. Unless required by law, you shall not provide any advice given or report issued by us to any third party (other than to your attorneys, investment bankers, financial advisors, auditors and other representatives), or refer to us or the Services, without our prior written consent. In no event, regardless of whether consent has been provided, shall we assume any responsibility to any third party to which any advice or report is disclosed or otherwise made available.

2. Information and Assistance

2.1 Provision of information and assistance—Our performance of the Services is dependent upon your providing us with such information and assistance as we may reasonably require from time to time.

2.2 Punctual and accurate information—You shall use reasonable skill, care and attention to ensure that all information we may reasonably require is provided on a timely basis and is accurate and complete and relevant for the purpose for which it is required. You shall also notify us if you subsequently learn that the information provided is incorrect or inaccurate or otherwise should not be relied upon.

2.3 No assurance on financial data—While our work may include an analysis of financial and accounting data, the Services will not include an audit, compilation or review of any kind of any financial statements or components thereof. Company management will be responsible for any and all financial information they provide to us during the course of this Engagement, and we will not examine or compile or verify any such financial information. Moreover, the circumstances of the Engagement may cause our advice to be limited in certain respects based upon, among other matters, the extent of sufficient and available data and the opportunity for supporting investigations in the time period. Accordingly, as part of this Engagement, we will not express any opinion or other form of assurance on financial statements of the Company.

2.4 Prospective financial information—In the event the Services involve prospective financial information, our work will not constitute an examination or compilation, or apply agreed-upon procedures, in accordance with standards established by the American Institute of Certified Public Accountants or otherwise, and we will express no assurance of any kind on such information. There will usually be differences between estimated and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. We will take no responsibility for the achievability of results or events projected or anticipated by the management of the Company.

3. Additional Services

- 3.1 **Responsibility for other parties**—You shall be solely responsible for the work and fees of any other party engaged by you to provide services in connection with the Engagement regardless of whether such party was introduced to you by us. Except as provided in this Engagement Contract, we shall not be responsible for providing or reviewing the advice or services of any such third party, including advice as to legal, regulatory, accounting or taxation matters. Further, we acknowledge that we are not authorized under our Engagement Contract to engage any third party to provide services or advice to you, other than our agents or independent contractors engaged to provide Services, without your written authorization.
- 3.2 **Facilities** -- To the extent necessary to perform the services, the Company will provide FTI with the workspace, facilities and supplies reasonably required to perform the services contemplated hereunder. The Company shall have no liability for any claims, losses, damages, injuries, costs, expenses or any other liabilities of any kind or character whatsoever arising out of, resulting from or in any way connected with providing us with workspace, facilities and supplies in connection with the Services, except to the extent caused by the grossly negligent or willful acts or omissions of the Company.

4. Confidentiality

- 4.1 **Restrictions on confidential information**—Both parties agree that any confidential information received from the other party shall only be used for the purposes of providing or receiving Services under this or any other contract between us. Except as provided below, neither party will disclose the other party's confidential information to any third party without the other party's prior written consent. Confidential information shall not include information that:
 - 4.1.2 is or becomes generally available to the public other than as a result of a breach of an obligation under this Clause 4.1;
 - 4.1.3 is acquired from a third party who, to the recipient party's knowledge after receiving prior advice from counsel, owes no obligation of confidence in respect of the information; or
 - 4.1.4 is or has been independently developed by the recipient.
- 4.2 **Disclosing confidential information**—Notwithstanding Clause 4.1 or 4.1 above, either party will be entitled to disclose confidential information of the other to a third party to the extent that this is required by valid legal process, provided that (and without breaching any legal or regulatory requirement) where reasonably practicable not less than 2 business days' notice in writing is first given to the other party.
- 4.3 **Citation of Engagement**—Subject to Clause 4.1 and Clause 4.2 above, to the extent the Engagement is or becomes known to the public, we may cite the performance of the Services to our clients and prospective clients as an indication of our experience, unless we and you specifically agree otherwise in writing.
- 4.4 **Internal quality reviews**—Notwithstanding the above, we may disclose any information referred to in this Clause 4 to any other FTI entity or use it for internal quality reviews.
- 4.5 **Maintenance of workpapers**—Notwithstanding the above, we may keep one archival set of our working papers from the Engagement, including working papers containing or reflecting confidential information, in accordance with our internal policies.

5. Termination

- 5.1 **Termination of Engagement with notice**—Either party may terminate the Engagement Contract for whatever reason upon written notice to the other party. Upon receipt of such notice, we will stop all work immediately. You will be responsible for all undisputed fees and expenses incurred by us through the date notice of termination is received.

- 5.2 **Effect of Termination** -- If, at any time prior to twelve months after the effective date of termination without cause of this Engagement, a restructuring or sale transaction, as described in the Engagement Letter, is consummated, the Company may pay FTI a Completion Fee subject to the terms specified in Clause 3 of the Engagement Letter. Company shall have the discretion to pay FTI a Completion Fee whether or not the Company has then engaged the services of a third party firm.
- 5.3 **Continuation of terms**—The terms of the Engagement that by their context are intended to be performed after termination or expiration of this Engagement Contract, including but not limited to, Clauses 3 and 4 of the Engagement Letter, and Clauses 1.1, 4, 6 and 7 of the Standard Terms and Conditions, are intended to survive such termination or expiration and shall continue to bind all parties.

6. Indemnification and Liability Limitation; Waiver of Jury Trial

- 6.1 **Indemnification** - Each party agrees to indemnify and hold harmless the other party and any of its subsidiaries and affiliates, officers, directors, principals, shareholders, agents, independent contractors and employees (collectively "Indemnified Persons") from and against any and all claims, liabilities, damages, obligations, costs and expenses (including reasonable attorneys' fees and expenses and costs of investigation) arising out of the acts or omissions of the indemnifying party, except to the extent that any such claim, liability, obligation, damage, cost or expense shall have been determined by final non-appealable order of a court of competent jurisdiction to have resulted from the gross negligence or willful misconduct of the Indemnified Person or Persons in respect of whom such liability is asserted.
- 6.2 **Limitation of liability**—Each party agrees that no Indemnified Person shall have any liability as a result of this Engagement, the execution and delivery of this Engagement Contract, the provision of Services or other matters relating to or arising from this Engagement Contract, other than liabilities that shall have been determined by final non-appealable order of a court of competent jurisdiction to have resulted from the gross negligence or willful misconduct of the Indemnified Person or Persons in respect of whom such liability is asserted. Without limiting the generality of the foregoing, in no event shall any Indemnified Person be liable for consequential, indirect or punitive damages, damages for lost profits or opportunities or other like damages or claims of any kind.
- 6.3 **WAIVER OF JURY TRIAL**—TO FACILITATE JUDICIAL RESOLUTION AND SAVE TIME AND EXPENSE, YOU AND FTI IRREVOCABLY AND UNCONDITIONALLY AGREE NOT TO DEMAND A TRIAL BY JURY IN ANY ACTION, PROCEEDING OR COUNTERCLAIM ARISING OUT OF OR RELATING TO THE SERVICES OR ANY SUCH OTHER MATTER ARISING FROM THE ENGAGEMENT CONTRACT.
- 6.4 **Insurance** -- FTI shall maintain the following insurance with an insurance carrier authorized to do business in the United States and having a rating of "A-" or better by A.M. Best Company and a Financial Size Category of at least Class VIII: (a) a policy of commercial general liability insurance, covering liability arising from premises, operations, independent contractors, products – completed operations, personal injury, advertising injury and liability assumed under an insured contract, with limits of not less than \$2,000,000 each occurrence and at least \$10,000,000 in aggregate liability; (b) commercial auto liability insurance to include all owned, non-owned and hired vehicles, with limits of liability not less than \$2,000,000 each accident; (c) workers compensation insurance to the extent required by law and employer's liability insurance, with limits of at least \$1,000,000 each accident/disease; and (d) professional liability insurance with limits of at least \$2,000,000 per occurrence. All policies except for (b), (c) and (d) above shall name the Company as an "Additional Insured". All certificates will provide for at least thirty (30) days written notice prior to cancellation of any insurance referred to under this Engagement Contract as well as notification of "Additional Insured". A certificate of insurance meeting the above requirements will be delivered to the Company (i) upon execution of this Engagement Letter, (ii) upon renewal of the insurance policy and annually thereafter, and (iii) upon reasonable request.
- 6.5 **Governing Law and Jurisdiction**—The Engagement Contract shall be governed by and interpreted in accordance with the laws of the State of New York, without giving effect to the choice of law provisions thereof. The United States District Court for the Southern District of New York and the

appropriate Courts of the State of New York sitting in the Borough of Manhattan, City of New York shall have exclusive jurisdiction in relation to any claim, dispute or difference concerning the Engagement Contract and any matter arising from it; provided that if the Company or any of its affiliates has sought relief under the Bankruptcy Code, the parties consent to the exclusive jurisdiction of the bankruptcy court in which such case or cases are pending over any and all matters arising from or related to the Engagement Contract. The parties submit to the jurisdiction of such courts and irrevocably waive any right to object to any action being brought in such courts, to claim that the action has been brought in an inconvenient forum or to claim that those courts do not have jurisdiction.

7. **Independent Contractors** -- The parties to this Engagement Contract are independent of one another. This Engagement Contract does not create any relationship of franchise, joint venture, association, partnership, or any other form of business organization. Neither party shall have any right, power or authority to bind the other or to assume, create, or incur any expenses, liability or obligation, express or implied, on behalf of the other. The Company shall not be responsible for payment of FTI's employees' or contractors' salary, benefits, expenses, insurance, taxes, workers' compensation, unemployment insurance or any other employee benefits, but such responsibility shall be that of the Supplier. Furthermore, FTI shall be fully responsible for withholding any and all Federal, state or local income and employment taxes in connection with FTI's employees' and contractors compensation.

FTI CONSULTING, INC

Confirmation of Standard Terms and Conditions

We agree to engage FTI Consulting, Inc. upon the terms set forth in these Standard Terms and Conditions as outlined above.

CIRCUIT CITY STORES, INC.

By:



Bruce H. Besanko
Chief Financial Officer

Date:

NOV 5, 2008

EXHIBIT 2
Listing of Parties-in-Interest
Reviewed for Current Relationships

Debtors

Abbott Advertising Agency, Inc.
CC Aviation, LLC
CC Distribution Company of Virginia, Inc.
Circuit City Properties, LLC
Circuit City Purchasing Company, LLC
Circuit City Stores PR, LLC
Circuit City Stores West Coast, Inc.
Circuit City Stores, Inc.
Courcheval, LLC
Digital Video Express, LP
InterTAN, Inc.
Kinzer Technology, LLC
Mayland MN, LLC
Northern National Insurance, Ltd
Orbyx Electronics, LLC
Patapsco Designs, Inc.
Prahs, Inc.
Sky Venture Corporation
Tourmalet Corp.
Ventoux International, Inc.
XS Stuff, LLC

Non-Debtor Affiliates

587255 Ontario Ltd.
American Computer Development Inc.
Asian Sourcing & Procurement Services Co. Ltd.
Circuit City Global Sourcing Limited
Early Adopter Fund, LLC
InterTAN Canada, Ltd
InterTAN France SNC
InterTAN Ontario Ltd.
PlumChoice, Inc.
Sixth Street Marketplace, LP
St. Tammany Oaks Subdivision
Association LLC
Theater Xtreme Entertainment Group, Inc.

Current and Former Officers and Directors

Appleby Corporate Services, Ltd.

Lisa Baldyga
Henry P. Barretta
Bruce H. Besanko
Alan Bossin
Brian S. Bradley
Kelly E. Breitenbecher
Ronald M. Brill
Carolyn H. Byrd
Consec Services Limited (HK)
Ron Cuthbertson
Ean Daoust
Philip J. Dunn
Ursula O. Fairbairn
Timothy C. Faries
Barbara S. Feigin
Michael E. Foss
Jacqueline Grove
James F. Hardymon
John T. Harlow
Reginald D. Hedgebeth
Lyle G. Heidemann
Eric A. Jonas, Jr.
Alan Kane
John J. Kelly
Allen B. King
Don R. Kornstein
Jeric Ma
James A. Marcum
Jeffrey A McDonald
Michelle Mosier
John Mulleady
John A. Oakey, III
Linda M. Owen
Steven P. Pappas
Danny W. Ramsey
Mikael Salovaara
Philip J. Schoonover
Marlies A. Smith
J. Patrick Spainhour
Richard D. Spurling
Jeffrey S. Stone
Gerald L. Swider
Ronald L. Turner
Elliott Wahle
Mark J. Wong
Carolyn Y. Woo

Secured Lenders

Ableco Finance LLC
Bank of America, N.A.
Burdale Finance Ltd.
Capital One Leverage Finance Corp.
Crystal Capital
Fifth Third Bank
General Electric Capital Corporation
GMAC Commercial Finance LLC
JPMorgan Chase Bank, N.A.
National City Business Credit, Inc.
PNC Bank, N.A.
SunTrust Bank
Textron Financial Corporation
UBS Loan Finance LLC
UPS Capital Corporation
Wachovia Capital Finance Corporation
Webster (Webster Bank/Webster Financial Corporation)
Wells Fargo Retail Finance, LLC

Monster Cable Products
Nikon Inc
Olympus Corporation
Omnimount Systems Inc
Oncorp US, Inc
Onkyo USA Corp
Panasonic Company National Acct
Panasonic North America
Paramount Home Video
Pioneer Electronics (USA) Inc
Samsung Electronics Amer Inc.
Samsung Opto Electronics Inc
Sandisk Corporation
Sharp Electronics Corp
Sony Computer Entertainment
Sony Electronics Inc
Stillwater Designs Inc
THQ Inc
Tomtom Inc
Toshiba America Consumer Products
Toshiba Computer Systems Div
Universal Distribution Records
Vizio
Warner Home Video
Western Digital Technologies
Zenith Electronics Corp

Significant Merchandise Creditors

Alliance Entertainment
Apple
Audiovox
Belkin Logistics Inc
Buena Vista Home Video
Columbia Tristar Home Video
Dlink Systems
Eastman Kodak Co
Electronic Arts
Epson America Inc
Fox Home Entertainment
Fuji Photo Film Usa
Garmin International Inc
Hewlett-Packard US Operations
Hisense USA Corporation
Kingston Technologies
Klipsch Audio Technologies LLC
Lenovo, Inc.
Lexmark International Inc
Linksys
Logitech Inc
Magellan
Microsoft Corp
Microsoft Xbox
Mitsubishi Digital Electronics

Significant Vendors

Alpha Security Products
American Systems Corp
Andrews Electronics Inc.
Bailiwick Data Systems Inc
CDW Direct LLC
Clay Inc, Bruce
Clickit Inc
Cormark Inc
Corporate Express
Corporate Facilities Group
Cosco
DC Power Solutions
Eastern Security Corp
Eleets Logistics
Ereplacements LLC
Fire Materials Group LLC
Gorilla Nation Media
Graphic Communications
Illinois Wholesale Cash Register
Innerworkings LLC
J&F Mfg Inc
JLG Industries Inc
Nextag

NFL Enterprises LLC
North American Roofing Sys Inc
Northern Wire Productions
Orbis Corporation
Pricegrabber Com LLC
PTR Compactor & Baler Co
Quebecor World KRI
Retail Maintenance Services LLC
Samsung Electronics America
Shopping.Com Inc
Shopzilla Inc
Sony
Specificmedia Inc
Standard Electric
Streater Inc
Swiff Train Company
Trane
Tremor Media
Universal Fixtures & Display
US Signs
USIS Commercial Services Inc
Vance Baldwin
Vanguard Products Group Inc
Vector Security
Virginia Electronic Components
Wayne Dalton Corp
Weather Channel Interactive, The

Consignment Vendors

ValuSoft (THQ, Inc.)

foneGear

INTUIT Inc.

Pinnacle Systems, Inc. (Avid Tech, Inc.)

Memorex Products, Inc.

Panasonic Consumer Electronics Company

Navarre Corporation

5% or Greater Shareholders

J Richard Atwood

Classic Fund Management

Aktiengesellschaft

First Pacific Advisors LLC

HBK Investments LP

HBK Management LLC

HBK Master Fund

HBK Master Fund LP

HBK Partners II LP

HBK Services LLC

Robert L Rodriguez

Mark J Wattles

Third Party Administrators

Aetna Life Insurance Company
Alliance Entertainment Corporation
American Express Travel Related Services Co
American Express Trust Co
Aon
Assurant
Avista Advantage, Inc
Beecher Carlson Insurance Services
CTSI
E-Count
Empire Blue Cross Blue Shield
Hewitt Associates LLC
International Business Machines, Inc
Jardine Lloyd Thompson Canada
Kaiser Permanente
Marsh USA, Inc.
Medco Health Solutions
Mercer Insurance Group
Mid-Atlantic Vision Service Plan, Inc.
Navigant Consulting, Inc
Specialty Risk Services
Tangoe, Inc
Triple-S Management Corporation
Vision Service Plan
Wachovia Bank, N.A.

Significant Real Property Lessors (Landlords)

Benderson Development Co
Cardinal Capital Partners
Circuit Investors #2 Ltd
Developers Diversified Realty Corp
Forest City Ratner Co
Immobilien Verwaltung Gmbh
Inland American Retail Management
Kamin Realty Co
Kimco Relaty Corp
Lucknow Associates
New Plan Excel Realty Trust
One Liberty Properties
Red Mountain Retail Group
Saunders Hotel Group
Simon Property Group
Terra Enterprises
Vornado Realty Trust

Weingarten Realty Investors
Wilmington Trust Co

Significant Personal Property

Lessors

Avaya Financial Services
GE Fleet Services
IBM
Hewlett Packard Company
Service Fwer
Toshiba

Jamal Booker (class action)
Kenneth Donnelly (class action)
Kobra Properties
Latia Holloman
Location 4500 Eastlake LA
Location 6946 Whitney Bank
Mad Rhino
Maria Moncayo (class action)
Massachusetts Department of Revenue
Mastercard
Michael Bunker (class action)
Michael DiPirro (class action)
Micro Electronics
Millennium Retail Partners
Monster Cable
RealSource
Roberty Gentry (class action)
Securities and Exchange Commission
State of Iowa
Syntax Brillian
Tennessee Department of Revenue
Unical
Visa
William Harris (class action)

Professionals

Bingham McCutchen LLP
Ernst & Young
Goldman Sachs
Kirkland & Ellis LLP
Kurtzman Cardon Consultants LLC
LeClairRyan
McGuireWoods, LLP
Ogilvy Renault LLP
Osler, Hoskin & Harcourt LLP
Rothschild, Inc
Schulte Roth & Zabel LLP
Skadden, Arps, Slate, Meagher &
Flom, LLP
Wilmer, Cutler, Pickering Hale, &
Dorr LLP

Banks

Ada Alicea (class action)
Andrew Foss
Audиobahn
Betty Ibrahim (class action)
Christopher Murphy (class action)
Christopher Snow (class action)
Citigroup
Clayton P. Voegtle (class action)
Daniel Weidler (class action)
Davis (class action)
Dealtree
Donald Moxley
Federal Communications Commission
Floyd Edward Temple Jr. (class
action)
Govani (class action)
Harper
Hernandez (class action)
Hilgenberg (class action)
Internal Revenue Service
Iowa AG

American Savings
Amsouth/Regions
Banco Popular
Bank of America
Bank of America/CRP Securities, LLC
Chase
Fifth Third Bank
Fifth Third Securities, Inc.
J.P. Morgan Securities, Inc.
Lehman Brothers
Merrill Lynch Global Institutional
Advisory Division
RBC Dain Rauscher
Suntrust
UBS Financial Services, Inc.
Wachovia Bank & Securities
Wells Fargo

Potential Liquidators

Gordon Bros Retail Partners, LLC
Great American Group
Hilco Merchant Resources, LLC
Hudson Capital Partners, LLC
SB Capital Group, LLC
Tiger Capital Group, LLC

EXHIBIT 3
Parties-in-Interest Noted for Court Disclosure

Current and Former Officers and Directors

Ronald L Turner

Secured Lenders

Bank of America, N.A.
Fifth Third Bank
General Electric Capital Corporation
GMAC Commercial Finance LLC
JPMorgan Chase Bank, N.A.
SunTrust Bank
Textron Financial Corporation
UBS Loan Finance LLC
UBS Capital Corporation
Wachovia Capital Finance Corporation
Wells Fargo Retail Finance, LLC

Significant Merchandise Creditors

Belkin Logistics Inc
Eastman Kodak Co
Epson America Inc
Hewlett-Packard US Operations
Lexmark International Inc
Linksys
Microsoft Corp
Microsoft Xbox
Onkyo USA Corp
Panasonic Company National Acct
Panasonic North America
Samsung Electronics Amer Inc.
Samsung Opto Electronics Inc
Sandisk Corporation
Sharp Electronics Corp
Sony Computer Entertainment
Sony Electronics Inc
Toshiba America Consumer Products
Toshiba Computer Systems Div

Significant Vendors

American Express Travel Related Services Co
Corporate Express
Innerworkings LLC
Kaiser Permanente
Magellan*
Medco
Samsung Electronics America
Sony

Significant Real Property Lessors

Developers Diversified Realty Corp
Kimco Realty Corp
New Plan Excel Realty Trust
Vornado Realty Trust

Significant Personal Property Lessors

Hewlett Packard Company
Toshiba

Professionals

Bingham McCutcheon LLP
Ernst & Young LLP
Kirkland & Ellis LLP
LeClair Ryan
McGuire Woods
Schulte Roth & Zabel LLP
Skadden, Arps, Slate, Meagher & Flom, LLP
Wilmer, Cutler, Pickering, Hale & Dorr LLP

Third Party Administrators

Aon
Assurant
International Business Machines, Inc.
Jardine Lloyd Thompson Canada
Navigant Consulting
Triple-S Management Corporation

Litigation Parties

Citigroup
Internal Revenue Service
Keystone Automotive
Mastercard
Securities & Exchange Commission
Syntax Brillian*
Visa

Banks

Banco Popular
Bank of America
Bank of America/Crp Securities, LLC
Chase
Fifth Third Bank
Fifth Third Securities, Inc.
J.P. Morgan Securities, Inc.

Lehman Brothers
Suntrust
UBS Financial Services, Inc.
Wachovia Bank & Securities
Wells Fargo

*Ethical walls have been established between these parties-in-interest and FTI personnel working on this engagement as discussed in the affidavit

EXHIBIT 4
List of Invoices and Payments

| Invoice Date | Payment Date | Description | Fees | Expenses | Total Amount |
|-------------------------|---------------------|--------------------|---------------------|-------------------|---------------------|
| 8/28/08 | 9/9/08 | Invoice | \$ 76,365 | \$ 6,900 | \$ 83,265 |
| 8/31/08 | 9/17/08 | Invoice | 95,700 | 8,600 | 104,300 |
| 9/12/08 | 9/17/08 | Invoice | 130,195 | 8,600 | 138,795 |
| 9/18/08 | 9/23/08 | Invoice | 149,335 | 10,361 | 159,696 |
| 9/26/08 | 10/2/08 | Invoice | 162,965 | 7,250 | 170,215 |
| 9/30/08 | 10/8/08 | Invoice | 183,378 | 7,250 | 190,628 |
| 10/9/08 | 10/22/08 | Invoice | 173,895 | 7,250 | 181,145 |
| 10/17/08 | 10/27/08 | Invoice | 187,235 | 7,250 | 194,485 |
| 10/23/08 | 10/30/08 | Invoice | 262,667 | 10,500 | 273,167 |
| 10/28/08 | 11/4/08 | Invoice | 263,347 | 12,750 | 276,097 |
| 11/5/08 | 11/7/08 | Invoice | 334,871 | 35,623 | 370,494 |
| 11/5/08 | 11/7/08 | Invoice | 316,537 | 20,100 | 336,637 |
| | | Total | \$ 2,336,490 | \$ 142,434 | \$ 2,478,924 |
| Cash on Account: | | | | | |
| 8/27/08 | 9/9/08 | Cash on Account | \$ 100,000 | \$ - | \$ 100,000 |
| 8/27/08 | 9/22/08 | Cash on Account | 100,000 | - | 100,000 |
| 10/31/08 | 11/5/08 | Cash on Account | 550,000 | - | 550,000 |
| | | Total | \$ 750,000 | \$ - | \$ 750,000 |
| | | Total | \$ 3,086,490 | \$ 142,434 | \$ 3,228,924 |

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- and -

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FLOM, LLP
333 West Wacker Drive
Chicago, Illinois 60606
(312) 407-0700

Proposed Counsel to the Debtors
and Debtors in Possession

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION

- - - - - X
In re: : Chapter 11
:
CIRCUIT CITY STORES, INC., : Case No. 08-35653 (KRH)
et al., :
:
Debtors. : Jointly Administered
- - - - - X

**ORDER UNDER BANKRUPTCY CODE SECTIONS 105(a),
327(a), 328 AND 1107 AND BANKRUPTCY RULE 2014(a),
AUTHORIZING THE EMPLOYMENT AND RETENTION OF
FTI CONSULTING, INC. AS FINANCIAL ADVISORS TO
THE DEBTORS EFFECTIVE AS OF THE PETITION DATE**

Upon the application (the "Application")¹ of
the Debtors for an order, pursuant to Bankruptcy Code
sections 105(a), 327(a), 328 and 1107, authorizing them

¹ Capitalized terms not otherwise defined herein shall have the meanings ascribed to such terms in the Application.

to retain FTI Consulting, Inc. as financial advisors, effective as of the Petition Date; and the Court having reviewed the Application and the Duffy Affidavit in Support of the Application (the "Duffy Affidavit"); and due and adequate notice of the Application having been given; and it appearing that no other notice need be given; and it appearing that FTI Consulting, Inc. neither holds nor represents any interest adverse to the Debtors' estates; and it appearing that FTI Consulting, Inc. is "disinterested," as that term is defined in Bankruptcy Code section 101(14); and it appearing that the relief requested in the Application is in the best interest of the Debtors, their estates and their creditors; after due deliberation thereon and sufficient cause appearing therefore, it is hereby

ORDERED, ADJUDGED AND DECREED that:

1. The Application is GRANTED.
2. In accordance with Bankruptcy Code sections 327(a) and 328, the Debtors are authorized to employ and retain FTI Consulting, Inc. effective as of the Petition Date as their financial advisors on the

terms set forth in the Application and the Engagement Letters.

3. The Engagement Letters are hereby approved and, to the extent not inconsistent with this Order, shall govern the Debtors' and FTI Consulting, Inc.'s respective rights and obligations.

4. FTI Consulting, Inc. shall be compensated in accordance with the Engagement Letters, procedures set forth in Bankruptcy Code sections 330 and 331 and such Bankruptcy and Local Rules as may then be applicable, from time to time, and such procedures as may be fixed by order of this Court; provided, however, any and all "Completion Fee" and/or "Financing Fee" (as described in the Engagement Letters) that may become due and payable to FTI Consulting, Inc. during these chapter 11 cases are hereby approved under Bankruptcy Code section 328(a) and shall only be subject to review thereunder.

5. FTI Consulting, Inc. is authorized to apply the amounts presently held as On-Account Cash to pay any fees, charges, and disbursements relating to services rendered to the Debtors prior to the Petition

Date that remain unpaid as of such date (the "Final Prepetition Billed Amount"). Any amount of the On-Account Cash remaining after such payment of the Final Prepetition Billed Amount may be held until the conclusion of the Debtors' cases and shall be applied by FTI Consulting, Inc. against its final fee application.

6. The relief granted herein shall be binding upon any chapter 11 trustee appointed in these chapter 11 cases, or upon any chapter 7 trustee appointed in the event of a subsequent conversion of these chapter 11 cases to cases under chapter 7.

7. The requirement under Local Bankruptcy Rule 9013-1(G) to file a memorandum of law in connection with the Motion is hereby waived.

8. This Court shall retain jurisdiction with respect to all matters arising or related to the implementation of this Order.

Dated: Richmond, Virginia
[__], 2008

UNITED STATES BANKRUPTCY JUDGE

WE ASK FOR THIS:

Gregg M. Galardi, Esq.
Ian S. Fredericks, Esq.
SKADDEN, ARPS, SLATE, MEAGHER & FLOM, LLP
One Rodney Square
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Wilmington, Delaware 19899-0636
(302) 651-3000

- and -

Chris L. Dickerson, Esq.
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333 West Wacker Drive
Chicago, Illinois 60606
(312) 407-0700

- and -

/s/ Douglas M. Foley
Dion W. Hayes (VSB No. 34304)
Douglas M. Foley (VSB No. 34364)
MC GUIREWOODS LLP
One James Center
901 E. Cary Street
Richmond, Virginia 23219
(804) 775-1000

Proposed Counsel to the Debtors
and Debtors in Possession

CERTIFICATION OF ENDORSEMENT UNDER LOCAL RULE 9022-1(C)

Pursuant to Local Bankruptcy Rule 9022-1(C), I
hereby certify that the foregoing proposed order
has been endorsed by or served upon all necessary
parties.

/s/ Douglas M. Foley